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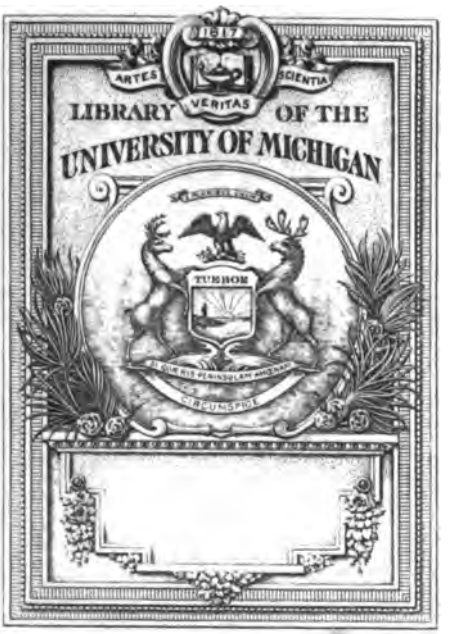
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ANNUAL REPORT

OF THE

New York (STATE) BOARD

OF

TAX COMMISSIONERS

OF THE

STATE OF NEW YORK

TRANSMITTED TO THE LEGISLATURE MARCH 9, 1914

ALBANY
J. B. LYON COMPANY PRINTERS
1914

STATE OF NEW YORK

No. 46.

IN SENATE

MARCH 9, 1914.

ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

ALBANY, N. Y., *March* 9, 1914.

To Hon. ROBERT F. WAGNER, *President of the Senate:*

SIR:—We have the honor herewith to transmit our annual report for the year 1913.

THOMAS F. BYRNES,
WLLIAM H. SULLIVAN,
JOSEPH S. SCHWAB,
State Board of Tax Commissioners.

DOCUMENTS
N. Y. P. L.
JULY 1932
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REPORT

ALBANY, N. Y., *March* 9, 1914.

To the Legislature of the State of New York:

The State Board of Tax Commissioners respectfully submits for the consideration of the Legislature the following report for the year 1913:

ASSESSMENTS.

The total assessed value of property within the State for the year 1913 is as follows:

Real estate		$10,960,260,892
Personal	$891,901,248	
Bank stock	467,025,013	
		424,876,235
Making a total of real and personal assessments of		$11,385,137,127
Increase over 1912 in real estate		$275,970,704
Decrease over 1912 in personal property		22,612,494
		$253,358,210

COUNTY EQUALIZATIONS.

The amendment to section 50 of the Tax Law (chapter 801, Laws 1911), which required a specific method of equalization by boards of supervisors, has done away to a large extent with the old system of equalization through political barter, friendship agreements and city and town coalition. It has also been a strong factor in compelling assessors to assess property at full value. In some of the counties the officials were unwilling to meet the

requirements of the statute, but the insistence of this Board has had a good effect on those formerly lax in their duty, and most of the counties have responded and conformed to the provisions of the law. A change in the section should be made so that the proof upon which the rates have been fixed by the boards of supervisors should be filed with the State Board of Tax Commissioners, and counties having commissioners of equalization should be brought within the provisions of the statute to the extent that the table of equalization should be made up in the same manner as provided in section 50 and proofs and records which establish the rates for the different towns and cities should be published in the proceedings of the board of supervisors of the county and also filed with this Board.

It is found that the present system of adding the amount assessed as bank stock to other personal property in the county in making up the equalization table proves a detriment and loss to some towns and cities. That is, it is found by adding the amount of the bank stock to the personal property of a town or city that a great number of towns and cities are obliged to pay more county taxes than they have actually received from the banks in their municipality under the apportionment as provided in section 24 of the Tax Law. This condition should be remedied.

SCHOOL TAXES.

It has long been apparent to this Board, as well as to the officials of the Education Department and others connected with the levy and collection of school taxes, that the present system, adopted in the pristine stage of our state government, requires radical and thorough revision in order that all the children of a school age in towns outside of incorporated villages should receive the same class of education. School districts with small assessed values are unable to give the children of their districts the same facilities or class of education as those of large assessed values. The rate of tax would be prohibitive.

The Board is now acting with the State Education Department in a plan to eliminate school district taxes, evolving a scheme whereby they may be levied and collected with the town taxes. A

bill embodying these ideas will be presented to the Legislature at its present session, having the full approval of the State Education Department.

STATISTICS.

A report is valuable in the information it contains and in the time after the period covered by said report that it is given to the public for use. This department is obliged to obtain part of its statistics from sources outside its office. The school taxes are gathered from the files of the State Education Department, and from the Comptroller's office we obtain the bonded indebtedness, temporary indebtedness and sinking funds. School taxes are not received in the State Education Department until the first of September following the year in which the taxes were levied and collected, and if they are to be carried and made a part of our report for the calendar year, the Board should be enabled to receive same soon after the first of January following instead of waiting until another year has passed. The amount of bonded indebtedness and sinking funds as provided in the County Law are not contained in the report of the State Comptroller.

It is suggested that this Board be given the power to obtain the school taxes at an earlier date and that the amount of bonded indebtedness and sinking funds of the different municipalities of the State be reported to this Board as well as to the State Comptroller. We will then be able to make our report complete and give the people the full amount of assessments, taxes and bonded indebtedness of the different municipalities of the State for a given calendar year.

MORTGAGE TAXES.

Operation of the Law.

This Board is charged with the administration of the mortgage recording tax law (Article XI of the Tax Law), and has general supervisory power over all recording officers of the State in respect to the duties imposed by this law. The general provisions of the law were enacted during the year 1906 and took effect on July 1, 1906. During the year beginning July 1, 1912, and ending June 30, 1913, designated as the mortgage tax year "H,"

121,815 mortgages were recorded and 4,657 mortgage tax statements were filed in the offices of the several recording officers of the State, being an increase of 1,332 in the number of mortgages recorded and a decrease of 1,062 in the number of statements filed as compared with the preceding year. The total amount of tax collected for the year ending June 30, 1913, was $3,728,544.16, which is slightly less than the amount collected during the year ending June 30, 1912. The total expense for administration for the year ending June 30, 1913, was $62,388.42 or 1.68 per cent. of the total amount collected, being an increase of $2,303.34 over the preceding year. Recording officers and other local officials have displayed a willingness to co-operate with this Board in every way possible and the reports filed by the mortgage tax examiners indicate that the recording officers are becoming more familiar with the provisions of the tax law and the duties imposed upon them thereby.

Determination and Apportionments.

Under the provisions of section 260 of the Tax Law it is made the duty of this Board to determine the proportion taxable in this State of mortgages which cover real property situated within and without the State and in respect to each such mortgage it becomes necessary for this Board to determine the value of the entire mortgaged property, after a hearing at which all parties interested are given an opportunity to present facts and arguments. Thirteen hearings were held by this Board pursuant to the provisions of this section during the year ending June 30, 1913. By the same section it is also required that this Board shall apportion all taxes collected upon mortgages which cover real property situated in more than one tax district on the basis of the relative assessments in each tax district and where mortgages cover real property in more than one county this Board is required to determine the amount of the tax which shall be paid by the recording officer who has received the same to the recording officers of the respective counties entitled to share thereto. In all such matters a formal certificate of determination and apportionment is issued under the seal of the Board and during the year ending June 30, 1913, 800 determinations and apportionments were made and certificates issued.

Accounts of Recording Officers.

Recording officers and county treasurers and the chamberlain of the city of New York are entitled to receive all necessary expenses incurred under the Mortgage Recording Tax Law, including printing and hire of clerks and assistants, it being provided that such expenses shall first be approved and allowed by this Board, after which they are deducted from mortgage tax moneys. This Board has always exercised and will continue to exercise a close scrutiny in respect to all accounts rendered for expenses incurred in the operation of the Mortgage Tax Law, to the end that the cost of administration may be kept at as low a point as possible without impairing the efficiency of the work. Recording officers are required to submit monthly statements of expenses incurred and the approval of this Board must be obtained before any expenditure exceeding the sum of five dollars can be made. The expense incurred for the collection of the mortgage tax is less in proportion than is the expense of collecting any other tax levied under the laws of the state.

Annual Statements.

The Tax Law lays down the general proposition that a tax must be paid upon all mortgages at the time of recording, computed upon the maximum amount which under any contingency may be secured. The only exceptions are mortgages executed by corporations in trust to secure bonds and mortgages upon which the maximum amount to be secured was not advanced prior to July 1, 1906, the latter class being designated as "prior advance mortgages." The tax upon corporate trust mortgages and prior advance mortgages is payable from time to time as advancements are made, and in respect to all such mortgages there is required to be filed annually in the office of this Board and in the office of the recording officer of the county in which the mortgage is first recorded a statement showing all advancements made upon corporate trust and prior advance mortgages during the preceding year. Several hundred of these annual statements are filed each year in the office of this Board, and a careful check is made to insure the payment of the tax to the proper recording officer upon all advancements shown to have been made.

Court Decisions.

People ex rel. American Ice Company v. *State Board of Tax Commissioners,* 207 N. Y. 766; 153 App. Div. 532.

The American Ice Company executed a mortgage covering all of its properties, including a leasehold interest in certain parcels of real estate, and all the capital stock of the Knickerbocker Ice Company of Philadelphia, a Pennsylvania corporation. The real property embraced in this mortgage is situated within and without the State, and the mortgage contains a covenant that the mortgagor will apply the proceeds of the bonds secured thereby to the refunding of its indebtedness so that said mortgage shall become a first lien upon all of its property. In determining the taxable proportion of this mortgage this Board held that the leasehold interests of the mortgagor should be considered tangible real property for the purpose of the apportionment, that the prior incumbrances upon the mortgaged property should not be deducted in determining the value of the mortgaged property for the reason that such prior incumbrances were to be retired with the proceeds of the bonds issued under the mortgage and that the value of the real property of the Knickerbocker Ice Company of Philadelphia should be excluded in determining the relative values of the property for the reason that the mortgage of the American Ice Company did not cover such real property and that the capital stock of the Knickerbocker Ice Company of Philadelphia was intangible personal property. The Appellate Division of the Supreme Court sustained this Board in relation to the leaseholds, determined that the prior incumbrances should be deducted, and that this Board should have included the value of the real property of the Pennsylvania corporation. The Court of Appeals modified the decision of the Appellate Division and held that the value of the real property of the Pennsylvania corporation should not be considered by this Board.

People v. *Trust Company of America,* 208 N. Y. 463.

In this case it is held that where advancements were made during the period between July 1, 1906, and May 13, 1907, upon mortgages executed and recorded prior to July 1, 1906, in respect to which mortgages the tax was not paid as required by chapter

532 of the Laws of 1906, such mortgages are taxable under the provisions of chapter 340 of the Laws of 1907, as amended, upon the amounts advanced and that the trust mortgagee is liable in an action to recover such taxes where it certified the bonds representing the advancement and delivered the same to the trust mortgagor for issue.

Matter of Mechanics' Bank, 209 N. Y. 526, 156 App. Div. 343, 79 Misc. Rep. 131.

In this case the register of Kings county refused to record a deed executed by George A. M. Smith to Mechanics' Bank, Brooklyn, on the ground that he believed it was to operate as a mortgage security, unless an affidavit was filed in compliance with a ruling of this Board, stating whether said deed was absolute or given as collateral security with the effect of a mortgage. The Supreme Court sustained the action of the register, but the Appellate Division, Second Department, held that the register did not have reasonable grounds for believing that the deed was intended to operate as security and granted a writ of mandamus compelling the recording of the deed without such affidavit. The decision of the Appellate Division was affirmed by the Court of Appeals, without opinion.

People ex rel. Braeburn Association v. *Assessors of the Town of Clarkstown, Rockland County,* 207 N. Y. 761, 154 App. Div. 679.

The plaintiff was the owner of a bond secured by a mortgage executed by the Armour Company, which mortgage covers property within and without the State. This Board determined that the proportion of the mortgage in question which was taxable in this State was in the ratio of sixteen one-thousandths of the entire issue of bonds and the tax was paid upon this basis. Plaintiff claimed that the bond in question was wholly exempt from local taxation as provided in section 251 of the Tax Law. The court held that said bond was exempt only upon the proportion upon which the tax was paid, that is that the nine hundred and eighty-four one-thousandths of the indebtedness secured by the bond was subject to local taxation in this State.

People ex rel. Title Guarantee and Trust Company v. *Max S. Grifenhagen, Register of the County of New York,* 209 N. Y. 569, 156 App. Div. 854.

This case holds that a mortgage which provides that all sums paid by the holder thereof for the expense of any litigation to prosecute or defend the rights and liens created thereby shall be paid by the mortgagor together with any interest thereon at the rate of 6 per cent. per annum, and that any such sum and the interest thereon shall be a lien on the mortgaged premises and secured by the mortgage is not a mortgage for an indeterminate amount and is therefore not subject to the provisions of section 256 of the Tax Law.

SPECIAL FRANCHISE PROPERTY.

By chapter 712, Laws of 1899, there was created a new species of property and brought within the jurisdiction of this Board for valuation: The intangible right of corporations, companies, copartnerships or persons to occupy the streets, highways, public places and public waters, with tangible property used in the exercise of their franchises. The statute which imposed this duty upon the State Board of Tax Commissioners also empowered the Board under section 44 of the Tax Law to require the owners of franchises to furnish to it from time to time such information as it might reasonably demand in the nature of reports of its rights in the public streets, holdings, operations and description of tangible property. In the exercise of these powers, from the very beginning of the Board's administration of the law, most embarrassing and complex situations arose, due largely to the lack of willing compliance upon the part of a large number of respondents with the requirements of the statute.

It was the general disposition and practice of corporations to review through certiorari proceedings the valuations as fixed by the State Board as well as attack the rule or method employed by it in arriving at the proper valuations. These efforts to nullify the work of the Board and to discredit the law itself grew in numbers and intensity each successive year, supplemented by a powerful attack upon the constitutionality of the law itself, mainly upon the theory of "the violation of the principle of home rule"

in taking away from the local boards of assessors and giving to the State Board of Tax Commissioners the right and authority to assess the tangible real property in the streets, highways and public places used in connection with the franchise. The question of the constitutionality of the law was carried through the lower courts to the Court of Appeals, where the law was sustained. It was then carried by the corporations to the United States Supreme Court, which court affirmed the findings of the Court of Appeals. With this serious question thus settled, the powers of the Board became more generally respected and encouraged by its established authority, the Board has more successfully administered the law. For the benefit of those less familiar with the early history of the Franchise Law, the following references to some of the important litigation are cited:

People ex rel. Metropolitan Street Railway Co. v. State Board of Tax Commissioners, 174 N. Y., page 417; affirmed, 199 U. S. Supreme Court, page 1.

People ex rel. Interborough Rapid Transit Co. v. State Board of Tax Commissioners, 126 Appellate Division, 610; affirmed, 195 N. Y. 618.

People ex rel. Hudson & Manhattan Railroad Co. v. State Board of Tax Commissioners, 143 Appellate Division, 26; affirmed, 263 N. Y. 119.

People ex rel. Hudson & Manhattan Railroad Co. v. State Board of Tax Commissioners, 69 Misc. 1, 142 Appellate Division, 220; affirmed, 203 N. Y. 119.

One of the greatest difficulties the Board has encountered is to obtain from the owners of franchises a correct and true report of their operations and an unbiased and reliable description and value of their tangible assets. This evil has been greatly diminishing, partly through the determination of the Board to exercise its power to impose the penalty for unsatisfactory reports provided for under section 44 of the Tax Law, and partly through the knowledge which the corporations have gained through the work of the Board, demonstrating to them that more just and equitable valuations are the natural result of fair and honest reports from them and proper respect for the provisions of the law.

The Board has endeavored to find, if possible, some general rule or method for determining the value of the intangible right or special franchise. Numerous theories and methods were evolved and applied, but owing to the varying conditions surrounding many franchises, it was found that there are seldom two franchise propositions that can be fairly treated to the same strict rule or method of determining its value. This condition encouraged the number of cases brought into the courts in certiorari proceedings, with the result that the courts found themselves confronted with the same embarrassment and difficulties which were encountered by the State Board of Tax Commissioners, namely, the difficulties in procuring reliable information as to all the features and conditions surrounding any specific franchise. Until the decision in the somewhat noted Jamaica Water Supply Company's case there was no rule or method for the guidance of the Board. The reference to this case is 196 N. Y. page 39. The rule employed in this case is generally known as the "net earnings rule," and while in the opinion of the court it was found applicable to that particular case, the court held further that the Board was not bound to use or follow the rule or method in all other cases.

It is not generally understood the stupendous labor, technical as well as clerical, involved in the work of procuring and compiling information, computing, determining and apportioning the many thousands of special franchise valuations, the preparation and serving of the notices, the hearings upon the full and equalized value, investigation as to the rate of assessments in every city, town and village in the State.

Some conception of the work involved can be found from the number of valuations and the aggregate amount of the special franchise valuations in the State as shown herein for the year 1913:

The total number of valuations in the State is approximately	8,000
Total amount of the special franchise valuations, full value	$640,071,860
Equalized value	563,946,807

For the better prosecution of the work in connection with the special franchise, three separate bureaus have been established with an appraiser in charge of each. This organization was found necessary on account of the large variety of utility properties differing materially in their nature and requiring special equipment, classification and experience on the part of the appraisers for each class of properties. The bureaus thus created are designated as follows:

The Bureau of Water, Gas and Electricity.

The Bureau of Steam Railroads.

The Bureau of Telephone and Telegraph.

There is a large amount of tangible property situated within the streets, highways and public places which the casual observer might consider as properly coming within the jurisdiction of this Board. A large number of such occupations in the streets are through certain grants superior to the rights of the public in the street or highway. There are still other cases where tangible property within the streets, highways and public places is exempt from special franchise valuations. A case in point is that of the Interborough Rapid Transit Company operating in the subways in the city of Greater New York, under the Rapid Transit Act.

There is also a class of properties occupying the streets, highways and public places, the occupation being rather in the nature of a permit or a short term license, and where the operation is conducted for purely private business, not being used for the transportation of a commodity or a service for the general public, it is held not to be subject to special franchise assessment under the decision in the Abraham & Strauss case:

> Abraham, Abraham et al. v. State Board of Tax Commissioners, 67 Misc. 471; affirmed, 202 N. Y. 620.

These incidents are referred to simply as information to those uninformed and also to call attention to the extraordinary amount of investigation and work necessary to carry out the provisions of the Tax Law. Many of these cases involve important questions of law, which can only be determined after careful research, examination of records and facts that the final determination of the Board may be just and sustained under the law.

COUNTY APPEAL CASES.

Town of Hanover v. Chautauqua County, 1912 and 1913. (Two proceedings.)

Hearings fixed in this appeal have been adjourned by stipulation of all parties. It is the hope of the Board that amicable adjustment may be reached and that the county will be spared the expense which attends an equalization case.

Towns of Colchester, Hancock, Middletown, Sidney and Walton v. Delaware County, 1913. Case not yet ready for trial.

City of Buffalo v. Erie County, 1911 and 1912. (Two proceedings.) Commissioner William H. Sullivan, under designation, began hearings in this case on October 1, 1913, and the appeal is still pending. The delay is caused by failure of appellant and respondents to file appraisals of property.

Towns of Herkimer and German Flats v. Herkimer County, 1911 and 1912. (Two proceedings.)

This case was heard by Commissioner William H. Sullivan, six weeks being spent in hearing evidence. After submission of briefs and arguments by counsel, decision was rendered on June 26, 1913, that the appeal had been sustained.

City of Watertown v. County of Jefferson, 1910. This appeal was discontinued on consent of all parties. No evidence was taken nor were any exhibits filed. The city accepted the rates of equalization as fixed by the board of supervisors.

Town of Hempstead v. Nassau County, 1911 and 1912. (Two proceedings.)

This case was heard by the present chairman of the Board, Thomas F. Byrnes, eight consecutive weeks being spent in hearing evidence. After submission of briefs and arguments by counsel, decision was rendered on June 26, 1913, holding that the appeal had not been sustained.

City of Middletown v. County of Orange, 1913. Case not yet ready for trial.

Town of Ramapo v. Rockland County, 1912.

Case is ready for trial. Commissioner Joseph S. Schwab has been designated to hear the appeal.

OBSOLETE TAXES.

In the year 1890 there appeared a tax apportioned among the several counties of the State and designated "A special tax for compensation for stenographers." It aggregated that year for the entire State $52,375. There also appeared that year another tax designated " Shore inspectors' tax," which aggregated for the entire State $27,000. In 1893 these two taxes were consolidated and with a new tax added to it was designated "Amount of State Taxes for canal and general purposes, also stenographers' and shore inspectors' tax, if any." In 1895 a new tax appeared designated "Amount of State tax for State care of insane," which continued down to 1899, when it disappeared.

In 1901 the " Shore inspectors' tax " disappeared, and the designation of the tax was "Amount of State taxes for canals, also stenographers' tax, if any." In 1902 there was a separation, and one tax was designated "Amount of State tax for canals," while the other tax was designated "Amount of Stenographers' tax, if any." In 1906 the tax designated "Amount of State tax for canals " disappeared, while the other tax received the designation "Amount of court and stenographers' tax," and has continued down to date for the year 1912, when it aggregated $352,780.95 for the entire State.

The court and stenographers' tax is a tax levied and apportioned among the several counties of each of the nine judicial districts of the State to pay the salaries of the stenographers and other court attendants. The salaries of the judges of the judicial districts are paid directly by the State and are not included in this court and stenographers' tax. A great deal of confusion and vexation arises each year, as many counties fail to raise their proper apportionment for the court and stenographers' tax and the delinquent sum has to be reapportioned against the counties the succeeding year. The court and stenographers' tax should be abolished and the salaries of the stenographers and other court attendants paid directly by the State the same as the salaries of the judges are now paid.

PERSONAL INVESTIGATIONS.

The beginning of the year 1913 saw inaugurated in this Department a new departure — that of investigation by the Com-

missioners themselves of complaints received from individual taxpayers, more especially in rural districts. Six tax districts, Putnam Valley, Putnam county; New Windsor, Orange county; Somerset, Niagara county, and the village of Fort Plain, Montgomery county, the city of Corning, Steuben county, and the city of Utica, Oneida county, were visited by members of the Board. Personal investigation and the questioning of local officials and citizens generally give a true insight into a situation — a result which no amount of correspondence could produce. In every instance where complaint has been made it was found that undervaluation, to a greater or less degree, prevailed even in cases where the inequality was not marked. It has been the aim and endeavor of the Board to impress upon the assessors that only by assessing property at full value can they hope to do real and complete justice to all. The needed reprimands given these officials is slowly but surely bearing fruit, and the Board can report to your honorable body that progress has been made toward the goal which for years this Board has been working — assessment of all real and personal property at 100 per cent.

PERSONAL PROPERTY.

The growing policy in this State of taking away from the local authorities certain classes of personal property and making the same a temporary source of revenue to the State is coming to be recognized as not productive, in the ultimate, of good. This for the reason that the final effect of such classification is not taxation but exemption. To be sure there is a gain in revenue to the State for one year, but it must be remembered that thereafter such class of property is lost as a revenue-producer both to the localities and to the State forever.

It is the opinion of this Board, iterated and reiterated, that the solution of the problem, in fact the only logical way to meet the condition, is by a classification of the entire personal property list and the fixing of a low annual rate on the different classes of personal property, commensurate with the class taxed or the income received from the same.

A good illustration of the inequality and injustice worked out by the existing system is shown in the Mortgage Tax Law. This

statute provides a flat recording fee on all mortgage securities of one-half of one per cent., and the securities covered by the lien are thereafter to be totally exempt. A corporate trust mortgage running ninety-nine years and a lien on a homestead with a life of five years pay the same proportionate tax.

In the operation of the "secured debts law" we have a concrete example: A single taxpayer in New York city, a man of colossal wealth, made one payment of $185,000 to the State Comptroller, being the aggregate tax due on his entire personalty, thereby losing to the locality an annual revenue to which it is justly entitled, and proving, once more, that secured debts and mortgages should alike be taxed at a reasonable annual rate.

The Board believes that the problem should be faced squarely and the whole subject taken up at one time, abandoning the patchwork system which has been in vogue for years, making more cumbersome our Tax Law and requiring tax codification and revision every five years.

This subject was exhaustively discussed in the paper of the former chairman of this Board, Egburt E. Woodbury, at the Seventh National Conference on Taxation at Buffalo in October. We can only urge that no further delay be permitted in meeting the issue and giving the people of the State a Tax Law that will require all its citizens to contribute equitably to the burden of government. Real estate can bear no more.

REAL PROPERTY.

The returns for the year 1913 show an increase in the value of real property outside of the city of New York of more than one hundred and thirty millions of dollars, which is the largest increase for the past ten years with the exception of the year 1910. The Board feels that some credit is due it for this unusual increase in real property values in 1913, for the reason that it has conducted for the past two years a policy of education among local assessors in pointing out to them the necessity of assessing all real property upon one basis and bringing home to them the fact that it is the small home owner who is paying more than his share under the present system of inequality that exists in the State to-day. In the county visitations the Board has not been

satisfied in simply giving the assessors lectures or treatises on the Tax Law, but has inquired particularly as to just what the assessors have been doing in their respective towns, following up the information thus obtained by persistent agitation to the extent that almost every town in the State has shown a large increase of real property assessments. This large increase is not due to added property in the tax district, but to increased valuations of existent improvements or land values. Great aid has been given the Board in this task by the reports of our confidential special agents in their work of examining the records and transfers of real property in the different counties of the State. Then again, the true status is brought to the attention of the local authorities through the equalization of special franchise property. The Board, instead of using a flat rate for the county, has endeavored to give the true rate to each town, city and village in the State, and has made it quite plain to the local officials that they should prove or produce facts before the Board to show exactly the rate of assessment of real property in their tax districts. All of these things working together have brought about a better condition of real property assessments in the State, and we hope that the current year will bring forth even better results. The additional confidential special agents allowed the Board by the Legislature last year have completed investigation in seven counties, and are now engaged in this work in the counties of Cattaraugus, Dutchess, Fulton, Onondaga, Rensselaer, Steuben and Suffolk.

REVISION AND CODIFICATION OF THE TAX LAW.

Under chapter 791, Laws of 1913, Governor Sulzer appointed Allyn A. Young, Professor of Economics in Cornell University, Thomas J. Creamer, John J. Hopper, Edward L. Heydecker and William Lustgarten as a commission to act with the State Board of Tax Commissioners in preparing a revision and codification of the Tax Law. A plan and scope has been agreed upon, and this Board and the Commissioners appointed are now busily engaged in the work with the counsel, Charles H. Strong. This task is found to be one of stupendous proportions, and no report can be made to the present session of the Legislature. This Board em-

ployed a number of experts and others, who gathered and collated a vast amount of information, and the same is now being worked into comprehensive shape. It will be necessary to provide additional moneys for this commission, so that full and complete report may be made to the Legislature in 1915. No subject is more important and vital to the people of the State than is taxation. It is necessary that the law dealing with this phase of government be stripped of its complications and made simple and intelligible.

TAX CONFERENCES.

The Seventh National Conference on State and local taxation was held at Buffalo October 23, 24 and 25, under the auspices of the National Tax Association. Commissioner William H. Sullivan was made temporary chairman and called the conference to order.

There were present 245 delegates, representing 18 colleges and universities, 31 States, the District of Columbia, Canada and Porto Rico. The chief topics under discussion were centralization of administrative power, classification of property and the taxation of corporations, forests and mines. Dr. Edwin R. A. Seligman of Columbia University, New York city, president of the National Tax Association, in his address recommended that henceforth the conferences should not confine their attention to State and local taxation problems, but also should consider Federal taxes, particularly those affecting State and local taxes, and that the scope of consideration be enlarged so as to take in the study of expenditures as well as taxes and revenues. All the members of this Board attended the conference as delegates, duly accredited by your honorable body.

A session of this conference was given over to consideration of questions chiefly concerning New York State and called the "New York Session." At this session Judge Egburt E. Woodbury and Hon. Thomas F. Byrnes, former and present chairman respectively of the State Board, read papers, while former justice of the Supreme Court Randall J. Le Boeuf contributed an able document regarding the taxation of corporations.

The added interest manifested at each succeeding conference, and the increasing excellence of the contributions attest the at-

tention which they are attracting among the men of the country prominent in taxation matters. There can be no doubt that the free interchange of thought and idea, the sharing of each with the other of experiences, is doing much to bring about a greater degree of harmony and efficiency in the operation of this, the most vexatious and complicated of governmental activities.

(Excerpt from resolution adopted at Buffalo Conference.)

"Recognizing, with a deep sense of gratitude, its obligations to the many individuals and associations who have combined to bring about the success of this conference, we desire to express our thanks by formal resolution: Therefore, be it

"Resolved: That we extend our sincere thanks to the following organizations and persons, namely:

* * * * * * * * * *

"The members of the State Board of Tax Commissioners of the State of New York and their assistants, for their valuable aid in facilitating the work of this conference, and especially Chairman Thomas F. Byrnes for his constant and effective services on behalf of this association."

The Third State Conference on Taxation and the work it accomplished were briefly stated to your honorable body in the report of this Board for the year 1912. The value and success of these State conferences is yearly being attested by increased attendance, added interest and growing excellence in the quality of the papers read and discussion ensuing. They are recognized as a permanent institution.

RECOMMENDATIONS.

The Board recommends the following amendments and changes in the Tax Law:

GENERAL.

Power in the Board to order re-assessments upon complaint of an owner of real or personal property, or upon investigation and examination made by the Board or through its agents. At present an aggrieved taxpayer's only remedy lies in a court proceeding.

Power in the State Board to remove a local assessor for cause, after opportunity to be heard.

A change in the present system of taxation of personal property so that existing exemptions will be eliminated and personal

property (which exceeds in value the real property in this State), will pay its proportionate share of the burdens of government.

The taxation of all personal property of corporations by the State. The assessment locally of domestic corporations under section 12 and of foreign corporations under section 7 of the Tax Law is a farce and of no substantial benefit to the municipalities.

Valuation of all real property of public service corporations in and out of the street by one (State) central body.

A more business-like system for collecting taxes in towns which would require the abolition of the numerous tax collectors, and placing in one place the payment of all taxes of the town, such as town, school district, fire district, dog, garbage, highway, lighting, sewer, sidewalk, water, water supply and poll taxes.

Authority in the Board to prescribe the form of assessment-roll and such other blanks as are used by the assessors in towns and villages, and in cities where the charter does not specifically govern.

Amend the Tax Law so that statistics of assessments and taxes shall be received immediately after the close of the fiscal year. This will enable the Board to get out its report at an earlier date than heretofore.

Require all corporations to file in the office of the State Board of Tax Commissioners a notice of the place of business at which they deem they are liable to be assessed for personal property under the present provisions of the Tax Law, together with the names of the officers, with local address of the office. This is to apply to foreign as well as domestic corporations.

Amend section 30 of the Tax Law and allow an appropriation sufficient to furnish every town in the State an outline map, so that towns may use tax maps for their respective municipalities.

Rewrite section 40 of the Tax Law so that the requirement of apportionment and assessments of certain real property among school and special districts shall be clear and comprehensive to local assessors.

The provisions of section 50 of the Tax Law should be so amended that the State Board of Tax Commissioners will receive a copy of the information and data upon which the rates of assessment have been fixed by the boards of supervisors.

Reform in the manner of treating bank assessments in their relation to county equalization.

SPECIAL FRANCHISE.

Combine the hearings now held in relation to special franchise valuations so that the owner of the property and local authorities interested shall be heard at one time upon the full valuation as well as upon the equalized amount. Changing the statute so that the village valuations shall be certified at a separate time from the town valuations.

MORTGAGE TAX.

Authority in the Board to issue orders to recording officers to make refunds of erroneously collected mortgage recording taxes. It frequently occurs that a recording officer makes an erroneous computation, or he makes an over or under payment in settlement with county treasurer. There is no way to adjust this matter under the law as it now stands. This condition prevails in nearly every county in the State. If an underpayment is made the Board at present directs the payment of the additional required amount, but it has no power to make restitution in case of an over payment. Such a condition is not fair and should be corrected.

Provision for taxing mortgages covering property located within and without the State.

Section 260 of the Tax Law should be amended to provide specifically that leases of real property shall be deemed tangible property so as to avoid the possibility of any further question in that regard, and provision should also be made that prior incumbrances which are to be replaced by mortgage advancements under consideration by this Board shall not be deducted in arriving at the value of the property embraced in the mortgage.

Respectfully submitted,

THOMAS F. BYRNES,
WILLIAM H. SULLIVAN,
JOSEPH S. SCHWAB.

STATE BOARD OF EQUALIZATION.

Minutes of the meeting of the State Board of Equalization called at the office of the Secretary of State in Albany, N. Y., on September 2, 1913.

Present: Tax Commissioner Thomas F. Byrnes,
Tax Commissioner William H. Sullivan,
Tax Commissioner Joseph S. Schwab.

There being no quorum present, on motion of Commissioner Schwab, seconded by Commissioner Sullivan, said meeting was adjourned to reconvene in the hearing room of the Public Service Commission for the Second District, Capitol, Albany, N. Y., on September 18, 1913, at 12 o'clock noon.

MEETING OF SEPTEMBER 18, 1913, 12 O'CLOCK NOON.

Present: Speaker of the Assembly Alfred E. Smith,
Secretary of State Mitchell May,
State Engineer and Surveyor John A. Bensel,
Tax Commissioner Thomas F. Byrnes (Chairman),
Tax Commissioner William H. Sullivan,
Tax Commissioner Joseph S. Schwab.

The State Comptroller was represented by deputy, Hon. Michael J. Walsh.

On motion of Mr. Bensel, seconded by Mr. Byrnes, Speaker Smith was unanimously chosen chairman of the Board.

Mr. Joseph B. Cunningham was unanimously agreed upon as secretary of the Board.

Appearances:

Mr. John H. Ehrehart, on behalf of the New York Central & Hudson River Railroad Company and the Consolidated Gas Com-

pany, addressed the Board and filed statistics compiled from the records of four life insurance companies regarding real estate values in Greater New York.

Ralph Norton, Esq., on behalf of the Interborough Rapid Transit Company and the New York Railways, addressed the Board and filed lists of parcels of real estate transferred in the borough of Manhattan.

J. H. Bennington, Esq., on behalf of Brooklyn Rapid Transit Company, addressed the Board and filed statements of sales in Brooklyn borough.

Ashley T. Cole, Esq., for Parker, Hatch & Sheehan, on behalf of Westchester Lighting Company, etc., Westchester county only, addressed the Board and filed affidavit of one William R. Bull, real estate operator.

Hon. Lawson Purdy, on behalf of the city of New York, addressed the Board.

For particulars and report in detail see stenographer's minutes on file in office of the State Board of Tax Commissioners.

After hearing protests and receiving affidavits and papers from the above named gentlemen, the Board went into executive session.

The State Board of Tax Commissioners presented the following statement:

The aggregate assessed value of all property within the State as returned for the year 1912 is as follows:

Real estate		$10,684,290,188
Personal property	$447,488,729	
Less amount not taxable locally for State purposes	3,280,862	
		444,207,867
		$11,128,498,055

Increase over 1911 in real estate	$122,788,815
Decrease over 1911 in personal property	14,812,112
Total increase	$107,976,703

The following counties were officially visited during 1913:

Cattaraugus	Lewis	Rockland
Chenango	Livingston	Schenectady
Clinton	Monroe	Schoharie
Delaware	Nassau	Schuyler
Dutchess	New York	Steuben
Essex	Oneida	Suffolk
Franklin	Otsego	Sullivan
Fulton	Queens	Ulster
Greene	Rensselaer	Warren
Hamilton	Richmond	Washington
Kings		

We have the honor to be,

Very respectfully,

THOMAS F. BYRNES,
WILLIAM H. SULLIVAN,
JOSEPH S. SCHWAB,
State Board of Tax Commissioners.

Mr. Byrnes presented a table of equalization prepared by the State Board of Tax Commissioners for the year 1913, and moved its adoption. Seconded by Mr. May. Mr. Bensel moved to amend the motion by adding that "the Board feels in duty bound duly to compliment the State Board on the comprehensive manner in which the report has been made."

Carried unanimously.

On motion of Commissioner Schwab, seconded by Mr. May, the meeting was adjourned.

JOSEPH B. CUNNINGHAM,
Secretary.

EQUALIZATION

COUNTIES.	Assessed value of real estate, 1912.	Assessed value of personal property, 1912.	Assessed value of personal property not taxable locally for State purposes, 1912.	Assessed value of personal property subject to local taxation for all purposes, 1912.	Total assessed value of real and personal property subject to local taxation for all purposes, 1912.
Albany	$128,707,832	$5,952,515	.....	$5,952,515	$134,660,347
Allegany	18,369,696	757,405	.....	757,405	19,127,101
Broome	45,460,880	1,712,475	.....	1,712,475	47,173,355
Cattaraugus	27,294,106	3,446,486	$2,561,762	884,724	28,178,830
Cayuga	40,114,953	1,324,983	.....	1,324,983	41,439,936
Chautauqua	54,867,346	1,333,585	.....	1,333,585	56,200,931
Chemung	29,620,661	1,685,275	.....	1,685,275	31,305,936
Chenango	16,049,905	670,100	.....	670,100	16,720,005
Clinton	9,539,634	254,685	.....	254,685	9,794,319
Columbia	26,327,621	1,018,275	.....	1,018,275	27,345,896
Cortland	16,759,053	326,960	.....	326,960	17,086,013
Delaware	15,352,335	537,675	.....	537,675	15,890,010
Dutchess	56,110,163	3,535,805	.....	3,535,805	59,645,968
Erie	378,855,547	7,348,835	.....	7,348,835	386,204,382
Essex	12,274,955	469,130	.....	469,130	12,744,085
Franklin	12,293,434	445,525	.....	445,525	12,738,959
Fulton	15,901,988	661,535	45,000	616,535	16,518,523
Genesee	25,770,482	981,000	.....	981,000	26,751,482
Greene	12,550,908	396,725	.....	396,725	12,947,633
Hamilton	4,857,334	21,708	.....	21,708	4,879,042
Herkimer	30,114,726	988,540	.....	988,540	31,103,266
Jefferson	45,332,834	2,091,650	.....	2,091,650	47,424,484
Kings	1,674,742,409	48,753,985	.....	48,753,985	1,723,496,394
Lewis	10,294,339	518,045	.....	518,045	10,812,384
Livingston	26,780,379	1,594,820	.....	1,594,820	28,375,199
Madison	20,403,176	922,672	.....	922,672	21,325,848
Monroe	228,550,049	8,673,925	.....	8,673,925	237,223,974
Montgomery	28,537,845	667,376	.....	667,376	29,205,221
Nassau	94,532,966	2,670,317	.....	2,670,317	97,203,283
New York	5,652,006,791	286,062,320	.....	286,062,320	5,938,069,111
Niagara	68,459,378	991,217	469,100	522,117	68,981,495
Oneida	71,419,759	5,920,719	.....	5,920,719	77,340,478
Onondaga	174,937,723	6,314,003	.....	6,314,003	181,251,726
Ontario	33,550,918	1,815,060	.....	1,815,060	35,365,978
Orange	49,282,451	2,616,430	.....	2,616,430	51,898,881
Orleans	18,660,264	355,065	.....	355,065	19,015,329
Oswego	30,758,416	1,816,635	.....	1,816,635	32,575,051
Otsego	23,295,577	1,317,609	.....	1,317,609	24,613,186
Putnam	13,156,501	1,016,875	.....	1,016,875	14,173,376
Queens	456,750,539	6,396,750	.....	6,396,750	463,147,289
Rensselaer	81,597,030	3,377,643	.....	3,377,643	84,974,673
Richmond	78,399,151	1,750,485	.....	1,750,485	80,149,636
Rockland	30,710,472	909,203	.....	909,203	31,619,675
Saint Lawrence	43,677,065	2,303,875	205,000	2,098,875	45,775,940
Saratoga	27,136,892	447,260	.....	447,260	27,584,152
Schenectady	60,060,702	2,780,011	.....	2,780,011	62,840,713
Schoharie	11,027,504	450,031	.....	450,031	11,477,535
Schuyler	6,630,497	166,725	.....	166,725	6,797,222
Seneca	16,092,897	520,519	.....	520,519	16,613,416
Steuben	43,275,736	1,861,185	.....	1,861,185	45,136,921
Suffolk	84,178,526	2,872,710	.....	2,872,710	87,051,236
Sullivan	6,985,655	156,400	.....	156,400	7,142,055
Tioga	13,783,697	464,483	.....	464,483	14,248,180
Tompkins	19,609,113	1,003,695	.....	1,003,695	20,612,808
Ulster	28,873,520	612,755	.....	612,755	29,486,275
Warren	10,808,475	443,855	.....	443,855	11,252,330
Washington	19,863,128	1,057,125	.....	1,057,125	20,920,253
Wayne	26,852,418	733,910	.....	733,910	27,586,328
Westchester	348,327,089	9,889,656	.....	9,889,656	358,216,745
Wyoming	16,770,366	760,483	.....	760,483	17,530,849
Yates	10,984,382	542,025	.....	542,025	11,526,407
Total	$10,684,290,188	$447,488,729	$3,280,862	$444,207,867	$11,128,498,055

TABLE, 1913.

Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalised value of real estate.	Total of both personal estate and equalised real estate.	Ratio of percentage.	COUNTIES.
$4,082,001	.....	$124,625,831	$130,578,346	90	.....Albany
.....	$4,499,428	22,869,124	23,626,529	70	.....Allegany
.....	2,270,649	47,731,529	49,444,004	83	.....Broome
.....	6,685,351	33,979,457	34,864,181	70	.....Cattaraugus
.....	4,703,543	44,818,496	46,143,479	78	.....Cayuga
.....	7,229,398	62,096,744	63,430,329	77	.....Chautauqua
.....	4,343,958	33,964,619	35,649,894	76	.....Chemung
.....	2,851,163	18,901,068	19,571,168	74	.....Chenango
.....	7,087,114	16,626,748	16,881,433	50	.....Clinton
.....	1,652,098	27,979,719	28,997,994	82	.....Columbia
.....	1,051,656	17,810,709	18,137,669	82	.....Cortland
.....	6,226,518	21,578,853	22,116,528	62	.....Delaware
.....	3,521,000	59,631,163	63,166,968	82	.....Dutchess
.....	33,839,506	412,695,053	420,043,888	80	.....Erie
.....	5,553,523	17,828,478	18,297,608	60	.....Essex
.....	4,985,905	17,279,339	17,724,864	62	.....Franklin
.....	3,894,994	19,796,982	20,413,517	70	.....Fulton
.....	4,173,315	29,943,797	30,924,797	75	.....Genesee
.....	3,074,188	15,625,096	16,021,821	70	.....Greene
.....	786,605	5,643,939	5,665,647	75	.....Hamilton
.....	10,891,003	41,005,729	41,994,269	64	.....Herkimer
.....	4,049,144	49,381,978	51,473,628	80	.....Jefferson
70,934,962	.....	1,603,807,447	1,652,561,432	91	.....Kings
.....	1,667,083	11,961,422	12,479,467	75	.....Lewis
.....	3,140,043	29,920,422	31,515,242	78	.....Livingston
.....	1,019,083	21,422,259	22,344,931	83	.....Madison
.....	20,414,169	248,964,218	257,638,143	80	.....Monroe
.....	4,621,468	33,159,313	33,826,689	75	....Montgomery
.....	42,769,278	137,302,244	139,972,561	60	.....Nassau
239,394,956	.....	5,412,611,835	5,698,674,155	91	.....New York
.....	11,086,428	79,545,806	80,067,923	75	.....Niagara
.....	5,418,755	76,838,514	82,759,233	81	.....Oneida
.....	4,415,896	179,353,619	185,667,622	85	.....Onondaga
.....	4,920,341	38,471,259	40,286,319	76	.....Ontario
.....	12,071,122	61,353,573	63,970,003	70	.....Orange
.....	4,570,600	23,230,864	23,585,929	70	.....Orleans
.....	2,747,353	33,505,769	35,322,404	80	.....Oswego
.....	3,069,457	26,365,034	27,682,643	77	.....Otsego
.....	1,356,555	14,513,056	15,529,931	79	.....Putnam
9,516,695	.....	447,233,844	453,630,594	89	.....Queens
2,587,872	.....	79,009,158	82,386,801	90	.....Rensselaer
1,633,498	.....	76,765,653	78,516,138	89	.....Richmond
298,162	.....	30,412,310	31,321,513	88	.....Rockland
.....	3,901,250	47,578,315	49,677,190	80	..Saint Lawrence
.....	4,394,593	31,531,485	31,978,745	75	.....Saratoga
.....	3,768,901	63,829,603	66,609,614	82	.....Schenectady
.....	984,980	12,012,484	12,462,515	80	.....Schoharie
.....	1,624,057	8,254,554	8,421,279	70	.....Schuyler
.....	1,009,854	17,102,751	17,623,270	82	.....Seneca
.....	3,865,403	47,141,139	49,002,324	80	.....Steuben
.....	25,310,883	109,489,409	112,362,119	67	.....Suffolk
.....	5,189,730	12,175,385	12,331,785	50	.....Sullivan
.....	864,947	14,648,644	15,113,127	82	.....Tioga
.....	1,751,492	21,360,605	22,364,300	80	.....Tompkins
.....	2,578,992	31,452,512	32,065,267	80	.....Ulster
.....	6,317,184	17,125,659	17,569,514	55	.....Warren
.....	2,328,983	22,192,111	23,249,236	78	.....Washington
.....	4,348,526	31,200,944	31,934,854	75	.....Wayne
.....	8,792,706	357,119,795	367,009,451	85	.....Westchester
.....	2,979,147	19,749,513	20,509,996	74	.....Wyoming
.....	1,778,828	12,763,210	13,305,235	75	.....Yates
$328,448,146	$328,448,146	$10,684,290,188	$11,128,498,055	87.14	.....Total

Statement of percentage of personal to total assessment for the years 1840, 1845, 1850, 1855, 1860, 1866, 1870, 1875, 1880, 1885, 1890, 1895 *and* 1900.

COUNTIES.	Percentage of personal to total, 1840.	Percentage of personal to total, 1845.	Percentage of personal to total, 1850.	Percentage of personal to total, 1855.	Percentage of personal to total, 1860.	Percentage of personal to total, 1866.	Percentage of personal to total, 1870.	Percentage of personal to total, 1875.	Percentage of personal to total, 1880.	Percentage of personal to total, 1885.	Percentage of personal to total, 1890.	Percentage of personal to total, 1895.	Percentage of personal to total, 1900.
Albany	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.00	7.46	8.34	9.39
Allegany	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35	8.25	10.48	12.09
Broome	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09	8.56	8.27	8.46
Cattaraugus	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83	9.40	9.11	8.61
Cayuga	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89	12.39	11.45	9.21
Chautauqua	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53	9.20	8.76	7.69
Chemung	12.20	9.85	13.37	14.55	13.82	18.90	12.36	6.83	3.63	5.44	8.54	7.10	5.37
Chenango	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07	10.50	10.16	12.54
Clinton	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52	10.96	10.20	10.89
Columbia	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26	13.42	12.27	11.02
Cortland	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98	9.52	8.11	9.73
Delaware	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94	10.59	9.55	11.21
Dutchess	26.72	26.27	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88	16.20	11.27	12.17
Erie	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28	6.55	5.95	4.16
Essex	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13	7.06	7.75	8.33
Franklin	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38	11.58	10.17	10.15
Fulton	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99	8.03	7.74	11.21
Genesee	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39	12.32	11.64	13.08
Greene	18.20	19.92	24.36	16.84	17.57	19.27	16.28	11.37	9.92	12.62	10.12	10.26	11.22
Hamilton	.35	.13	1.14	.93	.79	2.07	2.02	.44	.17	.14	.37	.10	.69
Herkimer	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87	10.22	9.25	10.19
Jefferson	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94	9.57	11.40	10.94
Kings	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46	3.14	4.18	6.31
Lewis	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98	7.88	7.82	12.14
Livingston	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31	11.42	12.07	11.15
Madison	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21	9.10	8.07	9.74
Monroe	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17	5.84	5.34	6.93
Montgomery	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14	10.70	11.24	10.93
Nassau	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.93
New York	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78	13.61	18.39	15.35
Niagara	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30	8.09	7.71	5.01
Oneida	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39	8.65	9.16	19.10
Onondaga	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98	8.03	6.36	9.13
Ontario	14.20	13.76	16.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06	10.75	10.19	10.16
Orange	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13	12.06	10.70	9.92
Orleans	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24	9.35	8.78	9.97
Oswego	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81	5.96	5.62	11.91
Otsego	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29	9.77	10.28	12.96
Putnam	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32	13.47	11.44	14.88
Queens	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49	4.67	4.08	5.00
Rensselaer	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59	10.20	9.17	9.61
Richmond	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79	2.17	.64	12.78
Rockland	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31	9.20	6.98	5.23
Saint Lawrence	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36	8.93	8.23	9.87
Saratoga	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12	7.28	6.16	6.38
Schenectady	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43	5.87	8.35	8.98
Schoharie	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11	11.37	10.38	11.66
Schuyler	.....	.....	.....	7.36	7.05	14.75	10.63	10.81	9.76	7.33	10.12	8.91	9.38
Seneca	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27	12.28	11.12	10.84
Steuben	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97	8.10	7.66	7.40
Suffolk	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79	10.89	9.25	6.97
Sullivan	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85	2.50	2.41	4.37
Tioga	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66	7.20	7.87	9.70
Tompkins	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26	10.97	8.60	11.61
Ulster	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58	10.10	8.69	8.55
Warren	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44	15.00	20.05	19.18
Washington	16.58	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36	11.92	16.56	12.67
Wayne	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45	9.35	8.80	8.54
Westchester	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96	3.52	3.03	8.79
Wyoming	.....	4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64	10.76	10.31	12.07
Yates	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49	9.14	8.45	7.68
State	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98	10.12	12.16	11.66

***Statement of percentage of personal to total assessment for the years* 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912 *and* 1913.**

COUNTIES.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.	Percentage of personal to total, 1909.	Percentage of personal to total, 1910.	Percentage of personal to total, 1911.	Percentage of personal to total, 1912	Percentage of personal to total, 1913.
Albany	6.85	7.87	6.81	6.15	6.65	5.65	5.44	5.42	5.15	4.30	4.42	5.71
Allegany	8.47	8.25	8.29	7.55	7.84	6.62	5.77	5.22	4.90	4.14	3.95	3.68
Broome	5.93	5.62	5.52	4.93	5.50	5.11	4.75	4.36	4.20	3.91	3.63	2.92
Cattaraugus	6.57	6.24	6.09	5.58	6.03	5.03	4.49	4.16	3.57	2.85	11.21	2.68
Cayuga	7.39	6.97	6.97	6.40	6.12	5.23	4.73	4.32	4.12	3.47	3.19	2.98
Chautauqua	5.68	5.57	5.47	5.28	5.15	4.71	3.77	3.26	2.84	2.54	2.37	2.35
Chemung	2.88	2.81	3.84	4.28	5.62	5.28	5.16	4.79	5.63	5.28	5.38	3.26
Chenango	8.04	7.81	7.70	7.01	6.93	5.99	5.47	5.25	4.64	4.36	4.00	3.80
Clinton	18.28	15.96	6.35	5.89	4.78	5.08	4.13	3.64	3.19	2.87	2.60	2.46
Columbia	7.57	7.23	6.97	7.00	7.19	7.15	5.85	5.29	4.53	4.07	3.72	3.63
Cortland	6.11	5.66	5.20	4.61	4.52	3.78	3.33	3.08	2.60	2.19	1.91	1.87
Delaware	11.97	12.13	12.21	8.21	8.66	6.58	5.89	5.09	4.25	3.84	3.38	2.99
Dutchess	8.04	8.89	7.50	7.93	8.61	8.52	8.23	8.46	7.69	6.26	5.92	5.60
Erie	3.12	2.79	2.97	2.77	2.61	2.39	2.30	2.16	2.15	1.98	1.90	1.85
Essex	8.19	8.49	8.38	5.36	5.22	4.53	4.39	4.19	3.87	3.58	3.68	3.34
Franklin	6.77	6.43	6.14	5.94	5.83	5.15	4.41	4.24	3.79	3.68	3.49	3.06
Fulton	13.81	13.33	13.10	5.75	5.64	5.00	4.75	4.99	4.53	4.17	3.99	3.32
Genesee	12.93	12.43	9.27	9.04	8.67	6.74	5.94	6.07	5.92	5.49	3.66	3.51
Greene	7.05	6.88	6.44	6.18	5.58	5.15	4.71	4.23	3.82	3.44	3.06	2.83
Hamilton	.67	.65	.55	.61	.53	.68	.49	.42	.19	.16	.44	.15
Herkimer	7.49	6.29	5.66	5.66	5.32	5.43	4.40	4.10	3.50	3.40	3.17	3.04
Jefferson	8.68	8.40	7.99	7.38	6.78	5.89	5.29	4.86	4.44	4.20	4.41	4.22
Kings	11.31	10.48	8.94	8.81	7.56	7.28	5.88	6.22	4.05	3.20	2.82	2.68
Lewis	11.79	11.48	11.15	9.80	8.79	6.84	6.12	5.78	5.28	4.87	4.79	3.96
Livingston	10.68	8.83	8.92	8.73	8.52	7.72	7.36	7.02	6.49	6.00	5.62	5.44
Madison	7.25	6.91	6.58	6.35	6.63	5.81	5.45	5.26	4.84	4.77	4.32	3.96
Monroe	6.80	4.86	4.99	4.79	4.65	4.54	4.20	3.99	4.31	3.96	3.65	3.50
Montgomery	6.15	5.82	5.68	5.12	4.72	4.37	3.76	3.25	2.90	2.73	2.28	2.37
Nassau	5.65	7.70	7.48	8.22	10.97	8.29	7.62	6.70	3.59	3.27	2.74	2.42
New York	14.47	13.14	11.72	12.49	9.44	8.53	6.32	6.81	5.51	4.96	4.81	4.48
Niagara	3.66	3.47	3.44	2.93	3.17	2.33	1.95	1.77	1.87	1.53	1.42	1.39
Oneida	11.09	10.51	12.03	8.78	9.03	9.15	9.29	9.46	9.06	7.84	7.65	7.70
Onondaga	6.32	5.26	5.74	5.13	5.15	4.54	4.37	4.28	3.94	4.11	3.48	3.30
Ontario	11.21	10.94	9.27	8.64	8.23	7.38	6.92	6.69	6.20	5.61	5.13	4.67
Orange	6.25	6.25	5.98	6.67	6.49	5.75	5.63	5.33	5.23	4.97	5.04	4.65
Orleans	8.35	7.74	7.13	5.26	5.11	4.14	3.33	2.84	2.66	2.26	1.86	1.65
Oswego	8.57	6.35	6.79	5.67	5.63	4.53	4.48	4.61	10.81	3.34	5.57	3.77
Otsego	9.40	9.06	9.39	9.14	8.99	8.08	7.67	7.01	6.40	5.98	5.35	5.07
Putnam	9.95	9.47	9.21	9.69	8.39	7.86	8.36	10.02	9.57	8.16	7.17	7.53
Queens	7.65	7.59	5.38	6.08	5.73	4.89	3.23	3.13	1.57	1.18	1.38	1.39
Rensselaer	6.05	5.84	5.63	5.46	5.47	5.16	5.03	4.80	4.80	4.33	3.97	3.88
Richmond	14.74	12.27	11.58	10.96	9.24	7.12	4.48	4.69	3.14	2.37	2.18	2.13
Rockland	4.19	3.44	2.74	2.99	2.56	2.67	3.50	2.60	3.32	2.17	2.87	2.67
Saint Lawrence	11.37	11.42	8.16	7.81	7.86	6.90	6.38	5.86	5.34	5.06	5.01	4.82
Saratoga	4.11	4.24	3.53	3.26	2.87	2.47	2.64	2.54	2.08	1.91	1.62	1.32
Schenectady	7.33	6.42	7.42	5.59	5.00	5.21	4.76	4.43	4.29	4.04	4.42	4.01
Schoharie	11.71	11.86	11.21	7.68	8.43	6.55	5.81	5.41	4.57	4.51	3.92	3.46
Schuyler	8.41	8.12	7.61	7.53	6.87	6.23	5.85	4.29	3.57	2.76	2.45	2.29
Seneca	10.71	7.83	7.18	6.16	6.15	5.33	4.72	4.19	3.97	3.56	3.13	2.66
Steuben	6.18	6.46	6.24	5.69	5.76	5.01	4.23	4.08	3.68	3.90	4.12	3.33
Suffolk	5.86	6.68	6.32	6.37	5.86	4.78	4.29	4.10	3.53	5.14	3.30	3.01
Sullivan	2.87	2.93	2.73	2.53	4.05	1.93	1.68	1.45	1.59	1.69	2.18	2.15
Tioga	11.61	8.43	8.04	8.36	7.84	7.05	6.41	15.07	4.07	3.67	3.25	3.07
Tompkins	8.15	8.02	7.49	7.24	6.68	5.82	5.00	4.44	4.20	4.82	4.86	4.65
Ulster	3.60	3.39	3.11	2.83	2.89	2.82	2.46	2.36	2.20	2.32	2.07	1.68
Warren	14.95	13.96	13.63	13.71	10.89	9.37	5.39	4.93	4.61	4.16	3.94	3.69
Washington	9.05	8.52	8.10	8.00	7.55	6.84	6.32	5.84	5.43	5.18	5.05	4.62
Wayne	8.94	7.03	6.74	6.54	6.18	4.40	3.85	3.51	3.12	2.73	2.66	2.17
Westchester	7.20	6.82	6.08	5.85	5.12	4.16	3.82	3.53	2.98	2.93	2.76	2.21
Wyoming	9.36	9.43	8.94	9.02	8.62	6.91	5.77	5.38	4.68	4.18	4.33	4.33
Yates	6.34	8.58	7.17	8.22	6.92	5.44	4.87	4.58	4.76	4.55	4.70	4.63
State	11.25	10.82	9.71	10.04	8.07	7.30	5.69	5.65	4.76	4.19	4.01	3.73

Ratio of percentages used in State equalization tables from 1896 *to* 1914.

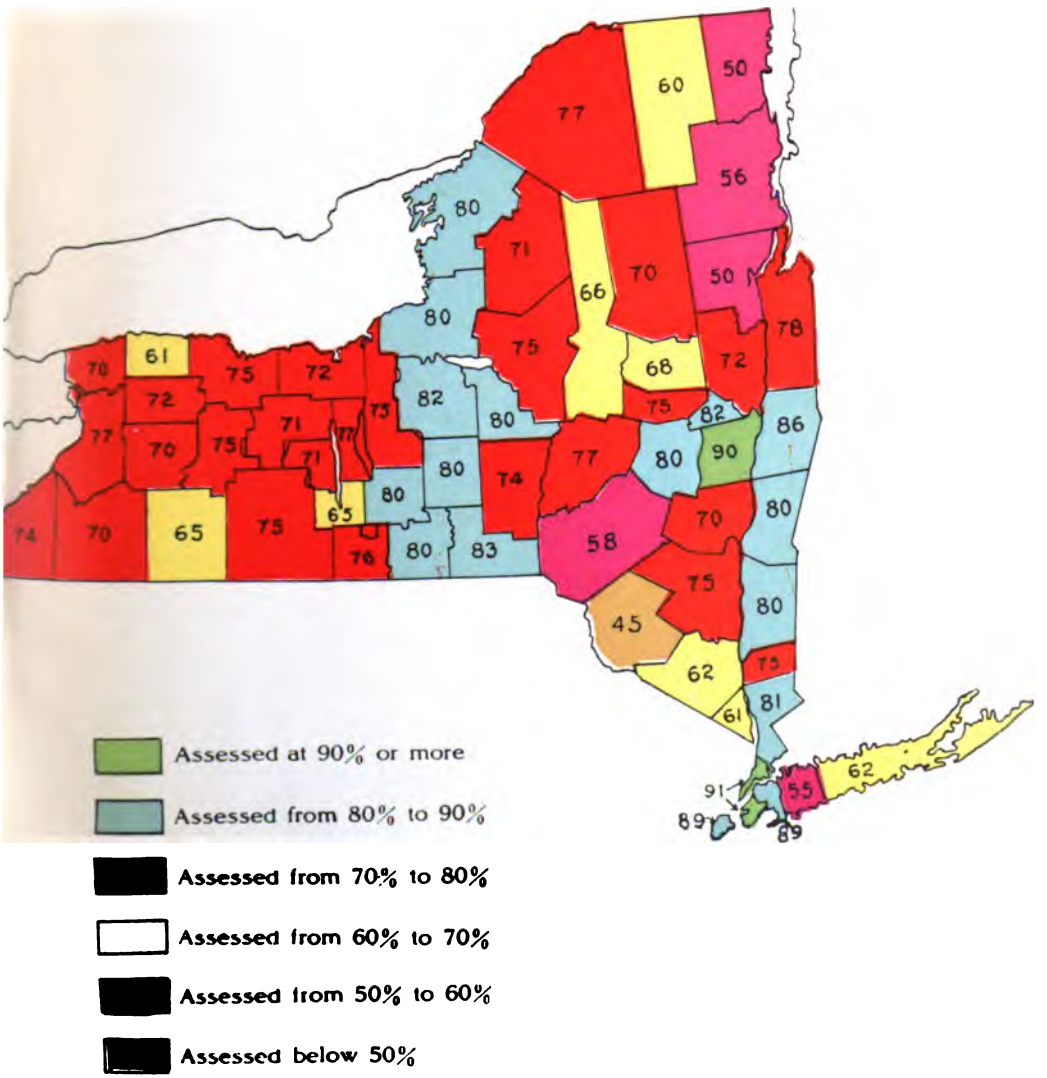
COUNTIES.	Ratio of percentage, 1896.	Ratio of percentage, 1897.	Ratio of percentage, 1898.	Ratio of percentage, 1899.	Ratio of percentage, 1900.	Ratio of percentage, 1901.	Ratio of percentage, 1902.	Ratio of percentage, 1903.	Ratio of percentage, 1904.
Albany	.75	.75	.78	.78	.78	.78	.80	.80	.80
Allegany	.70	.70	.73	.73	.73	.73	.75	.75	.75
Bronx	.....	.....	.....	.....	.....	.....	.....	.....	.....
Broome	.73	.73	.73	.74	.74	.74	.74	.74	.74
Cattaraugus	.70	.73	.80	.78	.78	.78	.78	.78	.78
Cayuga	.69	.69	.74	.74	.74	.74	.74	.74	.74
Chautauqua	.68	.69	.90	.90	.90	.90	.90	.90	.90
Chemung	.68	.69	.70	.70	.70	.70	.70	.70	.70
Chenango	.73	.73	.73	.73	.73	.73	.73	.73	.73
Clinton	.66	.60	.60	.55	.52	.50	.50	.50	.50
Columbia	.67	.72	.78	.78	.78	.78	.78	.78	.78
Cortland	.55	.55	.80	.82	.82	.82	.82	.82	.82
Delaware	.60	.70	.76	.75	.75	.75	.75	.74	.74
Dutchess	.71	.71	.72	.71	.71	.71	.72	.72	.72
Erie	.70	.70	.70	.69	.68	.68	.67	.67	.69
Essex	.78	.82	.83	.81	.81	.81	.81	.79	.79
Franklin	.70	.70	.75	.74	.74	.74	.74	.74	.74
Fulton	.60	.60	.73	.73	.73	.73	.73	.70	.70
Genesee	.60	.63	.71	.71	.71	.71	.71	.71	.71
Greene	.72	.72	.73	.72	.72	.72	.72	.72	.72
Hamilton	.92	.92	.92	.90	.90	.90	.88	.83	.83
Herkimer	.58	.58	.93	.91	.91	.91	.91	.90	.90
Jefferson	.80	.83	.83	.83	.83	.83	.83	.83	.84
Kings	.68	.68	.68	.68	.68	.68	.68	.68	.89
Lewis	.60	.60	.80	.79	.79	.79	.79	.79	.79
Livingston	.70	.70	.70	.70	.70	.70	.72	.72	.72
Madison	.67	.67	.70	.68	.68	.68	.68	.68	.68
Monroe	.70	.70	.80	.80	.80	.80	.80	.80	.79
Montgomery	.70	.70	.70	.72	.72	.72	.72	.71	.71
Nassau	.....	.....	.....	.65	.65	.65	.65	.62	.62
New York	.63	.63	.63	.64	.67	.67	.67	.67	.89
Niagara	.75	.75	.83	.81	.81	.81	.81	.81	.81
Oneida	.60	.60	.86	.81	.81	.82	.82	.80	.80
Onondaga	.85	.85	.85	.85	.85	.85	.85	.84	.83
Ontario	.78	.78	.75	.75	.75	.75	.75	.75	.75
Orange	.62	.66	.67	.67	.67	.67	.67	.68	.70
Orleans	.78	.80	.77	.77	.77	.77	.77	.77	.77
Oswego	.71	.71	.73	.73	.73	.73	.73	.73	.73
Otsego	.59	.62	.70	.73	.73	.73	.73	.73	.73
Putnam	.72	.72	.80	.77	.77	.77	.77	.77	.77
Queens	.50	.65	.80	.80	.80	.80	.80	.81	.89
Rensselaer	.80	.80	.79	.78	.78	.78	.78	.78	.78
Richmond	.50	.50	.62	.63	.66	.67	.70	.75	.90
Rockland	.58	.58	.85	.81	.81	.81	.81	.80	.80
Saint Lawrence	.84	.84	.85	.85	.85	.85	.85	.85	.85
Saratoga	.60	.60	.70	.70	.70	.69	.69	.68	.68
Schenectady	.69	.70	.70	.70	.70	.70	.70	.70	.70
Schoharie	.80	.80	.80	.80	.80	.80	.80	.78	.78
Schuyler	.65	.70	.72	.72	.72	.72	.72	.72	.72
Seneca	.79	.79	.77	.76	.76	.76	.76	.76	.76
Steuben	.80	.80	.80	.80	.80	.80	.80	.80	.80
Suffolk	.62	.55	.90	.82	.82	.82	.82	.80	.80
Sullivan	.70	.70	.75	.74	.74	.74	.74	.74	.74
Tioga	.75	.75	.75	.75	.75	.75	.77	.77	.77
Tompkins	.55	.55	.75	.77	.77	.77	.78	.78	.78
Ulster	.71	.71	.75	.75	.75	.75	.75	.75	.75
Warren	.80	.80	.80	.80	.80	.80	.80	.80	.82
Washington	.75	.75	.75	.75	.75	.75	.75	.75	.75
Wayne	.71	.71	.71	.69	.69	.69	.69	.69	.69
Westchester	.51	.51	.90	.90	.90	.90	.90	.90	.90
Wyoming	.65	.70	.70	.72	.72	.72	.74	.74	.74
Yates	.65	.70	.73	.80	.73	.73	.73	.73	.73

Ratio of percentage adopted for Equalization Tables are based upon Assessments of previous years.

RATIO OF PERCENTAGE AT WHICH REAL ESTATE WAS ASSESSED IN NEW YORK STATE IN 1913 AS DETERMINED BY STATE BOARD OF EQUALIZATION

Albany	90	Niagara	70
Allegany	65	Oneida	75
Bronx	91	Onondaga	82
Broome	83	Ontario	71
Cattaraugus	70	Orange	62
Cayuga	75	Orleans	61
Chautauqua	74	Oswego	80
Chemung	76	Otsego	77
Chenango	74	Putnam	75
Clinton	50	Queens	89
Columbia	80	Rensselaer	86
Cortland	80	Richmond	89
Delaware	58	Rockland	61
Dutchess	80	Saint Lawrence	77
Erie	77	Saratoga	72
Essex	56	Schenectady	82
Franklin	60	Schoharie	80
Fulton	68	Schuyler	65
Genesee	72	Seneca	77
Greene	70	Steuben	75
Hamilton	70	Suffolk	62
Herkimer	66	Sullivan	45
Jefferson	80	Tioga	80
Kings	91	Tompkins	80
Lewis	71	Ulster	75
Livingston	75	Warren	50
Madison	80	Washington	78
Monroe	75	Wayne	72
Montgomery	75	Westchester	81
Nassau	55	Wyoming	70
New York	91	Yates	71

RATIO OF PERCENTAGE AT WHICH REAL ESTATE WAS ASSESSED IN NEW YORK STATE IN 1913 AS DETERMINED BY STATE BOARD OF EQUALIZATION



Ratio of percentages used in State equalization tables from 1896 *to* 1914 — *Continued.*

COUNTIES.	Ratio of percentage, 1905.	Ratio of percentage, 1906.	Ratio of percentage, 1907.	Ratio of percentage, 1908.	Ratio of percentage, 1909.	Ratio of percentage, 1910.	Ratio of percentage, 1911.	Ratio of percentage, 1912.	Ratio of percentage, 1913.	Ratio of percentage, 1914.
Albany	.81	.85	.85	.90	.90	.90	.90	.90	.90	.90
Allegany	.75	.75	.75	.75	.75	.75	.75	.72	.70	.65
Bronx	....	....	....	....	....	....	....	....	....	.91
Broome	.74	.78	.78	.78	.78	.80	.83	.83	.83	.70
Cattaraugus	.78	.78	.78	.78	.78	.78	.74	.74	.70	.70
Cayuga	.74	.76	.76	.78	.78	.78	.78	.78	.78	.75
Chautauqua	.90	.90	.90	.90	.85	.80	.80	.80	.77	.74
Chemung	.70	.73	.73	.73	.73	.74	.74	.76	.76	.76
Chenango	.73	.73	.73	.73	.77	.77	.74	.74	.74	.74
Clinton	.50	.50	.50	.55	.55	.55	.55	.55	.50	.50
Cloumbia	.78	.80	.60	.84	.84	.84	.84	.82	.82	.80
Cortland	.82	.84	.84	.86	.86	.82	.82	.82	.82	.80
Delaware	.74	.74	.68	.68	.68	.68	.68	.68	.62	.58
Dutchess	.73	.80	.85	.85	.85	.85	.85	.85	.82	.80
Erie	.70	.72	.74	.76	.76	.76	.80	.80	.80	.77
Essex	.79	.80	.60	.60	.62	.62	.62	.62	.60	.56
Franklin	.74	.76	.65	.65	.65	.65	.65	.65	.62	.60
Fulton	.70	.71	.75	.75	.75	.75	.75	.75	.70	.68
Genesee	.71	.72	.72	.77	.77	.77	.77	.75	.75	.72
Green	.72	.72	.72	.72	.74	.74	.70	.70	.70	.70
Hamilton	.81	.81	.85	.85	.75	.75	.75	.75	.75	.70
Herkimer	.90	.90	.90	.90	.90	.85	.85	.82	.64	.66
Jefferson	.84	.84	.84	.84	.84	.80	.80	.80	.80	.80
Kings	.89	.89	.89	.89	.89	.89	.91	.91	.91	.91
Lewis	.77	.77	.77	.77	.77	.77	.77	.77	.75	.71
Livingston	.74	.78	.82	.82	.82	.82	.82	.82	.78	.75
Madison	.68	.76	.76	.85	.85	.83	.83	.83	.83	.80
Monroe	.79	.80	.82	.85	.85	.85	.85	.85	.80	.75
Montgomery	.71	.75	.75	.77	.77	.77	.77	.75	.75	.75
Nassau	.62	.62	.62	.62	.65	.65	.65	.65	.60	.55
New York	.89	.89	.89	.89	.89	.89	.91	.91	.91	.91
Niagara	.81	.81	.81	.81	.81	.75	.75	.75	.75	.70
Oneida	.79	.81	.81	.81	.81	.81	.81	.81	.81	.75
Onondaga	.85	.88	.88	.88	.88	.88	.88	.88	.85	.82
Ontario	.76	.76	.76	.76	.76	.76	.76	.76	.76	.71
Orange	.70	.70	.70	.75	.75	.72	.75	.70	.70	.62
Orleans	.77	.77	.77	.77	.77	.74	.74	.74	.70	.61
Oswego	.71	.80	.80	.84	.84	.81	.81	.80	.80	.80
Otsego	.73	.73	.75	.75	.77	.77	.77	.77	.77	.77
Putnam	.77	.79	.79	.79	.79	.79	.79	.79	.79	.75
Queens	.89	.89	.89	.89	.87	.87	.89	.89	.89	.89
Rensselaer	.79	.79	.79	.83	.85	.85	.90	.90	.90	.86
Richmond	.90	.90	.90	.90	.88	.88	.89	.89	.89	.89
Rockland	.79	.79	.79	.79	.80	.80	.88	.88	.88	.61
Saint Lawrence	.85	.85	.85	.85	.85	.80	.80	.80	.80	.77
Saratoga	.68	.68	.68	.68	.70	.75	.75	.75	.75	.72
Schenectady	.70	.73	.78	.78	.78	.78	.82	.82	.82	.82
Schoharie	.78	.78	.79	.82	.85	.85	.80	.80	.80	.80
Schuyler	.72	.72	.74	.74	.75	.75	.70	.70	.70	.65
Seneca	.76	.80	.80	.85	.85	.82	.82	.82	.82	.77
Steuben	.80	.80	.80	.80	.82	.82	.82	.82	.80	.75
Suffolk	.80	.80	.75	.75	.70	.70	.70	.70	.67	.62
Sullivan	.69	.69	.60	.60	.60	.60	.55	.55	.50	.45
Tioga	.77	.85	.85	.85	.85	.82	.82	.82	.82	.80
Tompkins	.78	.78	.78	.83	.83	.83	.83	.80	.80	.80
Ulster	.75	.75	.83	.83	.83	.83	.80	.80	.80	.75
Warren	.80	.80	.67	.67	.65	.65	.60	.60	.55	.50
Washington	.75	.75	.73	.73	.78	.78	.78	.78	.78	.78
Wayne	.69	.72	.72	.75	.75	.75	.75	.75	.75	.72
Westchester	.90	.90	.90	.90	.90	.85	.85	.85	.85	.81
Wyoming	.74	.76	.76	.76	.76	.76	.76	.74	.74	.70
Yates	.73	.77	.77	.80	.80	.80	.80	.75	.75	.71

Ratio of percentages adopted for Equalization Tables are based upon Assessments of previous years.

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 *to* 1913, *inclusive.*

YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840	$517,723,170	$121,447,830	.....	$3,088,408 22
1841	531,987,886	123,311,644	.....	3,173,355 97
1842	504,254,029	116,595,233	.....	4,246,487 78
1843	476,999,430	118,602,064	.....	3,965,180 14
1844	480,027,609	119,612,343	.....	4,243,101 81
1845	486,490,121	117,988,895	.....	4,170,527 95
1846	496,483,411	119,880,236	.....	4,647,461 88
1847	509,496,855	121,162,201	.....	4,843,575 60
1848	526,624,853	125,663,318	.....	5,295,458 23
1849	536,162,901	129,926,625	.....	5,548,981 28
1850	571,690,807	153,183,486	.....	6,312,787 33
1851	888,237,812	196,538,263	.....	6,759,438 26
1852	946,467,907	221,802,950	.....	7,007,688 08
1853	1,015,762,791	249,720,727	.....	9,326,763 97
1854	1,091,514,033	272,638,110	.....	9,638,279 63
1855	1,107,272,715	294,012,564	.....	11,678,015 69
1856	1,112,133,136	316,506,930	.....	12,743,179 73
1857	1,111,551,629	319,897,155	.....	15,166,309 62
1858	1,095,403,134	307,049,165	.....	15,426,593 20
1859	1,098,666,251	315,108,117	.....	16,353,301 38
1860	1,119,933,484	320,617,352	.....	18,956,024 50
1861	1,121,134,480	313,802,682	.....	20,402,276 51
1862	1,113,779,352	314,111,034	.....	19,456,288 40
1863	1,161,750,000	339,249,877	.....	23,046,800 66
1864	1,158,327,371	392,552,314	.....	39,873,945 56
1865	1,196,403,416	334,826,220	.....	45,961,440 62
1866	1,237,703,092	426,404,633	.....	40,568,244 69
1867	1,327,403,886	438,685,254	.....	46,518,921 62
1868	1,418,132,855	441,987,915	.....	44.298.435 90
1869	1,532,720,907	434,280,278	.....	46,161,531 50
1870	1,599,930,166	452,607,732	.....	50,328,684 21
1871	1,641,379,410	447,248,035	.....	45 674.486 92
1872	1,692,523,071	437,102,215	.....	63,511,936 12
1873	1,750,698,918	418,608,955	.....	51,444,536 27
1874	1,960,352,703	407,427,399	.....	57,811,381 92
1875	2,108,325,872	357,941,401	.....	56,926,470 69
1876	2,376,252,178	379,488,140	.....	52,148,368 37
1877	2,373,408,540	364,960,110	.....	50,237,164 06
1878	2,333,669,813	352,469,320	.....	48,047,241 97
1879	2,315,400,526	322,468,712	.....	47,148,475 04
1880	2,340,335,690	340,921,916	.....	49,117,782 18
1881	2,432,661,378	351,021,189	.....	49,286,772 55
1882	2,557,218,240	315,039.085	.....	47.573,820 07
1883	2,669,173,011	345,418,361	.....	50,936,788 95
1884	2,762,348,218	332,383,239	.....	52.372.707 00
1885	2,899,899,062	324,783,281	.....	57,265,650 02
1886	3,025,229,788	335,898,389	.....	58,110,078 96
1887	3,122,588,084	346,611,861	.....	57,331,191 58
1888	3,213,171,201	354,258,556	.....	60,639,806 72
1889	3,298,323,931	385,329,131	.....	60,183,803 78
1890	3,397,234,679	382,159,067	.....	60,624,473 09
1891	3,526,645,815	405,095,684	.....	60,417,409 52
1892	3,626,645,093	491,675.158	$80,261,302	63,795,261 80
1893	3,761,679,384	540.708.935	102.506,261	67,274,029 22
1894	3,841,582,748	562,193,379	111,693,960	66,977,889 35
1895	3,908,853,377	541,621,122	81,761,596	72,400,944 11
1896	4,041,826,586	544,311,557	79,152,449	79,193,647 07
1897	4,349,801,526	649,364,694	100,555,201	80,645,206 34
1898	4,413,848,496	758,581,839	96,033,511	63,950,072 98
1899	4,811,593,039	742,959,229	93,249,536	102,940,006 33
1900	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901	5,169,308,069	701,565,905	116,473,594	105,656,212 21
1902	5,297,754,482	672,249,054	115,402,815	104,107,361 08
1903	6,749,509,958	819,203,165	122,236,996	94,989,856 45
1904	7,051,455,025	758,893,604	72,182,990	103,676,463 63
1905	7,312,621,452	816,399,934	113,886,265	106,441,726 08
1906	7,933,057,917	697,006,582	64,685,105	111,340,919 44

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 *to* 1914, *inclusive* — Continued.

YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1907	$8,553,298,188	$674,411,315	$54,143,257	$122,825,892 01
1908	9,117,352,838	550,081,115	1,315,272	140,025,102 78
1909	9,266,628,484	555,623,070	631,000	144,072,481 94
1910	9,639,001,868	482,499,193	223,600	153,310,430 42
1911	10,561,501,373	462,300,841	816,300	239,504,913 11
1912	10,684,290,188	447,488,729	3,280,862	221,467,070 99
1913	10,960,260,892	891,901,248	467,025,013	278,177,411 72

Table showing amount of money received directly and indirectly for State purposes.

YEAR	Direct State tax levied for State purposes.	Receipts from indirect sources for State purposes.
1867	$12,647,218 71	.....
1868	10,243,317 01	.....
1869	10,463,179 33	.....
1870	14,285,976 55	.....
1871	11,613,943 51	.....
1872	19,850,882 30	.....
1873	14,800,903 38	.....
1874	15,727,482 08	.....
1875	14,206,680 61	.....
1876	8,529,174 32	.....
1877	8,726,511 01	.....
1878	7,941,297 94	.....
1879	7,690,416 34	.....
1880	9,232,543 33	.....
1881	6,032,826 31	.....
1882	6,820,023 29	.....
1883	9,334,886 31	.....
1884	7,762,572 78	.....
1885	9,160,405 11	.....
1886	9,512,812 91	.....
1887	9,075,046 81	.....
1888	9,089,303 85	.....
1889	12,557,352 74	.....
1890	8,619,748 17	$3,237,575 31
1891	5,196,666 40	5,593,968 69
1892	7,784,848 16	4,797,209 73
1893	10,418,192 08	5,887,706 55
1894	9,600,231 79	4,817,250 80
1895	13,906,346 22	5,411,654 50
1896	11,751,837 71	9,262,884 89
1897	12,033,651 80	9,204,395 44
1898	10,189,110 93	9,749,688 52
1899	12,640,228 09	10,463,265 71
1900	10,704,153 39	13,226,849 80
1901	6,824,306 01	15,611,498 62
1902	748,072 05	16,051,353 90
1903	761,085 02	22,341,802 97
1904	968,041 89	23,473,046 23
1905	1,191,677 51	23,869,423 44
1906	.....	32,077,393 48
1907	.....	34,474,999 76
1908	.....	33,253,796 17
1909	.....	30,828,532 08
1910	.....	37,130,151 19
1911	6,072,766 48	35,400,611 10
1912	11,022,986 91	43,707,582 95
1913	9,830,467 26	43,971,846 54

Statement of percentage of personal to total assessment for the years 1840, 1845, 1850, 1855, 1860, 1866, 1870, 1875, 1880, 1885, 1890, 1895 *and* 1900.

COUNTIES.	Percentage of personal to total, 1840.	Percentage of personal to total, 1845.	Percentage of personal to total, 1850.	Percentage of personal to total, 1855.	Percentage of personal to total, 1860.	Percentage of personal to total, 1866.	Percentage of personal to total, 1870.	Percentage of personal to total, 1875.	Percentage of personal to total, 1880.	Percentage of personal to total, 1885.	Percentage of personal to total, 1890.	Percentage of personal to total, 1895.	Percentage of personal to total, 1900.
Albany	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09	7.46	8.34	9.39
Allegany	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35	8.25	10.48	12.09
Broome	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09	8.56	8.27	8.46
Cattaraugus	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83	9.40	9.11	8.61
Cayuga	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89	12.39	11.45	9.21
Chautauqua	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53	9.20	8.76	7.69
Chemung	12.20	9.85	13.37	14.55	13.82	18.90	12.36	6.83	3.63	5.44	8.54	7.10	5.37
Chenango	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07	10.50	10.16	12.54
Clinton	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52	10.96	10.20	10.89
Columbia	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26	13.42	12.27	11.02
Cortland	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98	9.52	8.11	9.73
Delaware	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94	10.59	9.55	11.21
Dutchess	26.72	26.27	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88	16.20	11.27	12.17
Erie	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28	6.55	5.95	4.16
Essex	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13	7.06	7.75	8.33
Franklin	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38	11.58	10.17	10.15
Fulton	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99	8.03	7.74	11.21
Genesee	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39	12.32	11.64	13.08
Greene	18.20	19.92	24.36	16.84	17.57	19.27	16.28	11.37	9.92	12.62	10.12	10.26	11.22
Hamilton	.35	.13	1.14	.93	.79	2.07	2.02	.44	.17	.14	.37	.10	.69
Herkimer	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87	10.22	9.25	10.19
Jefferson	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94	9.57	11.40	10.94
Kings	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46	3.14	4.18	6.31
Lewis	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98	7.88	7.82	12.14
Livingston	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31	11.42	12.07	11.15
Madison	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21	9.10	8.07	9.74
Monroe	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17	5.84	5.34	6.93
Montgomery	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14	10.70	11.24	10.93
Nassau	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.93
New York	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78	13.61	18.39	15.35
Niagara	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30	8.09	7.71	5.01
Oneida	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39	8.65	9.16	19.10
Onondaga	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98	8.03	6.36	9.13
Ontario	14.20	13.76	16.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06	10.75	10.19	10.16
Orange	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13	12.06	10.70	9.92
Orleans	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24	9.35	8.78	9.97
Oswego	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81	5.96	5.62	11.91
Otsego	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29	9.77	10.28	12.96
Putnam	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32	13.47	11.44	14.88
Queens	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49	4.67	4.08	5.00
Rensselaer	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59	10.20	9.17	9.61
Richmond	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79	2.17	.64	12.78
Rockland	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31	9.20	6.98	5.23
Saint Lawrence	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36	8.93	8.23	9.87
Saratoga	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12	7.28	6.16	6.38
Schenectady	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43	5.87	8.35	8.98
Schoharie	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11	11.37	10.38	11.66
Schuyler	.....	.....	.....	7.36	7.05	14.75	10.63	10.81	9.76	7.33	10.12	8.91	9.38
Seneca	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27	12.28	11.12	10.84
Steuben	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97	8.10	7.66	7.40
Suffolk	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79	10.89	9.25	6.97
Sullivan	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85	2.50	2.41	4.37
Tioga	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66	7.20	7.87	9.70
Tompkins	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26	10.97	8.60	11.61
Ulster	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58	10.10	8.69	8.55
Warren	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44	15.00	20.05	19.18
Washington	16.58	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36	11.92	16.56	12.67
Wayne	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45	9.35	8.80	8.54
Westchester	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96	3.52	3.03	8.79
Wyoming	.....	4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64	10.76	10.31	12.07
Yates	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49	9.14	8.45	7.68
State	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98	10.12	12.16	11.66

Statement of percentage of personal to total assessment for the years 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912 *and* 1913.

COUNTIES.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.	Percentage of personal to total, 1909.	Percentage of personal to total, 1910.	Percentage of personal to total, 1911.	Percentage of personal to total, 1912	Percentage of personal to total, 1913.
Albany	6.85	7.87	6.81	6.15	6.65	5.65	5.44	5.42	5.15	4.30	4.42	5.71
Allegany	8.47	8.25	8.29	7.55	7.84	6.62	5.77	5.22	4.90	4.14	3.95	3.68
Broome	5.93	5.62	5.52	4.93	5.50	5.11	4.75	4.36	4.20	3.91	3.63	2.92
Cattaraugus	6.57	6.24	6.09	5.58	6.03	5.03	4.49	4.16	3.57	2.85	11.21	2.68
Cayuga	7.39	6.97	6.97	6.40	6.12	5.23	4.73	4.32	4.12	3.47	3.19	2.98
Chautauqua	5.68	5.57	5.47	5.28	5.15	4.71	3.77	3.26	2.84	2.54	2.37	2.35
Chemung	2.88	2.81	3.84	4.28	5.62	5.28	5.16	4.79	5.63	5.28	5.38	3.26
Chenango	8.04	7.81	7.70	7.01	6.93	5.99	5.47	5.25	4.64	4.36	4.00	3.80
Clinton	18.28	15.96	6.35	5.89	4.78	5.08	4.13	3.64	3.19	2.87	2.60	2.46
Columbia	7.57	7.23	6.97	7.00	7.19	7.15	5.85	5.29	4.53	4.07	3.72	3.63
Cortland	6.11	5.66	5.20	4.61	4.52	3.78	3.33	3.08	2.60	2.19	1.91	1.87
Delaware	11.97	12.13	12.21	8.21	8.66	6.58	5.89	5.09	4.25	3.84	3.38	2.99
Dutchess	8.04	8.89	7.50	7.93	8.61	8.52	8.23	8.46	7.69	6.26	5.92	5.60
Erie	3.12	2.79	2.97	2.77	2.61	2.39	2.30	2.16	2.15	1.98	1.90	1.85
Essex	8.19	8.49	8.38	5.36	5.22	4.53	4.39	4.19	3.87	3.58	3.68	3.34
Franklin	6.77	6.43	6.14	5.94	5.83	5.15	4.41	4.24	3.79	3.68	3.49	3.06
Fulton	13.81	13.33	13.10	5.75	5.64	5.00	4.75	4.99	4.53	4.17	3.99	3.32
Genesee	12.93	12.43	9.27	9.04	8.67	6.74	5.94	6.07	5.92	5.49	3.66	3.51
Greene	7.05	6.88	6.44	6.18	5.58	5.15	4.71	4.23	3.82	3.44	3.06	2.83
Hamilton	.67	.65	.55	.61	.53	.68	.49	.42	.19	.16	.44	.15
Herkimer	7.49	6.29	5.66	5.66	5.32	5.43	4.40	4.10	3.50	3.40	3.17	3.04
Jefferson	8.68	8.40	7.99	7.38	6.78	5.89	5.29	4.86	4.44	4.20	4.41	4.22
Kings	11.31	10.48	8.94	8.81	7.56	7.28	5.88	6.22	4.05	3.20	2.82	2.68
Lewis	11.79	11.48	11.15	9.80	8.79	6.84	6.12	5.78	5.28	4.87	4.79	3.96
Livingston	10.68	8.83	8.92	8.73	8.52	7.72	7.36	7.02	6.49	6.00	5.62	5.44
Madison	7.25	6.91	6.58	6.35	6.63	5.81	5.45	5.26	4.84	4.77	4.32	3.96
Monroe	6.80	4.86	4.99	4.79	4.65	4.54	4.20	3.99	4.31	3.96	3.65	3.50
Montgomery	6.15	5.82	5.68	5.12	4.72	4.37	3.76	3.25	2.90	2.73	2.28	2.37
Nassau	5.65	7.70	7.48	8.22	10.97	8.29	7.62	6.70	3.59	3.27	2.74	2.42
New York	14.47	13.14	11.72	12.49	9.44	8.53	6.32	6.81	5.51	4.96	4.81	4.48
Niagara	3.66	3.47	3.44	2.93	3.17	2.33	1.95	1.77	1.87	1.53	1.42	1.39
Oneida	11.09	10.51	12.03	8.78	9.03	9.15	9.29	9.46	9.06	7.84	7.65	7.70
Onondaga	6.32	5.26	5.74	5.13	5.15	4.54	4.37	4.28	3.94	4.11	3.48	3.30
Ontario	11.21	10.94	9.27	8.64	8.23	7.38	6.92	6.69	6.20	5.61	5.13	4.67
Orange	6.25	6.25	5.98	6.67	6.49	5.75	5.63	5.33	5.23	4.97	5.04	4.65
Orleans	8.35	7.74	7.13	5.26	5.11	4.14	3.33	2.84	2.66	2.26	1.86	1.65
Oswego	8.57	6.35	6.79	5.67	5.63	4.53	4.48	4.61	10.81	3.34	5.57	3.77
Otsego	9.40	9.06	9.39	9.14	8.99	8.08	7.67	7.01	6.40	5.98	5.35	5.07
Putnam	9.95	9.47	9.21	9.69	8.39	7.86	8.36	10.02	9.57	8.16	7.17	7.53
Queens	7.65	7.59	5.38	6.08	5.73	4.89	3.23	3.13	1.57	1.18	1.38	1.39
Rensselaer	6.05	5.84	5.63	5.46	5.47	5.16	5.03	4.80	4.80	4.33	3.97	3.88
Richmond	14.74	12.27	11.58	10.96	9.24	7.12	4.48	4.69	3.14	2.37	2.18	2.13
Rockland	4.19	3.44	2.74	2.99	2.56	2.67	3.50	2.60	3.32	2.17	2.87	2.67
Saint Lawrence	11.37	11.42	8.16	7.81	7.86	6.90	6.38	5.86	5.34	5.06	5.01	4.82
Saratoga	4.11	4.24	3.53	3.26	2.87	2.47	2.64	2.54	2.08	1.91	1.62	1.32
Schenectady	7.33	6.42	7.42	5.59	5.00	5.21	4.76	4.43	4.29	4.04	4.42	4.01
Schoharie	11.71	11.86	11.21	7.68	8.43	6.55	5.81	5.41	4.57	4.51	3.92	3.46
Schuyler	8.41	8.12	7.61	7.53	6.87	6.23	5.85	4.29	3.57	2.76	2.45	2.29
Seneca	10.71	7.83	7.18	6.16	6.15	5.33	4.72	4.19	3.97	3.56	3.13	2.66
Steuben	6.18	6.46	6.24	5.69	5.76	5.01	4.23	4.08	3.68	3.90	4.12	3.33
Suffolk	5.86	6.68	6.32	6.37	5.86	4.78	4.29	4.10	3.53	5.14	3.30	3.01
Sullivan	2.87	2.93	2.73	2.53	4.05	1.93	1.68	1.45	1.59	1.69	2.18	2.15
Tioga	11.61	8.43	8.04	8.36	7.84	7.05	6.41	15.07	4.07	3.67	3.25	3.07
Tompkins	8.15	8.02	7.49	7.24	6.68	5.82	5.00	4.44	4.20	4.82	4.86	4.65
Ulster	3.60	3.39	3.11	2.83	2.89	2.82	2.46	2.36	2.20	2.32	2.07	1.68
Warren	14.95	13.96	13.63	13.71	10.89	9.37	5.39	4.93	4.61	4.16	3.94	3.69
Washington	9.05	8.52	8.10	8.00	7.55	6.84	6.32	5.84	5.43	5.18	5.05	4.62
Wayne	8.94	7.03	6.74	6.54	6.18	4.40	3.85	3.51	3.12	2.73	2.66	2.17
Westchester	7.20	6.82	6.08	5.85	5.12	4.16	3.82	3.53	2.98	2.93	2.76	2.21
Wyoming	9.36	9.43	8.94	9.02	8.62	6.91	5.77	5.38	4.68	4.18	4.33	4.33
Yates	6.34	8.58	7.17	8.22	6.92	5.44	4.87	4.58	4.76	4.55	4.70	4.63
State	11.25	10.82	9.71	10.04	8.07	7.30	5.69	5.65	4.76	4.19	4.01	3.73

Special franchise assessments in New York State from 1900 *to* 1913, *inclusive.*

	1900.	1901.	1902.	1903.
Aggregate full value special franchise assessments	$266,202,759	$256,150,765	$268,017,770	$284,798,592
Number of separate assessments	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed	1,376	1,250	1,335	1,408

	1904.	1905.	1906.	1907.
Aggregate full value special franchise assessments	$302,688,757	$356,829,555	$427,951,459	$555,308,797
Number of separate assessments	5,020	5,387	5,941	6,395
Number of corporations, etc., assessed	1,593	1,728	1,853	1,830

	1908.	1909.	1910.	1911.
Aggregate full value special franchise assessments	$601,072,557	$587,989,367	$585,783,815	$614,833,680
Number of separate assessments	6,938	7,712	7,635	7,684
Number of corporations, etc., assessed	2,312	2,589	2,523	2,494

	1912.	1913.
Aggregate full value special franchise assessments	$601,988,675	$640,071,860
Aggregate equalized value special franchise assessments	533,790,692	563,946,807
Number of separate assessments	7,412	7,341
Number of corporations, etc., assessed	2,094	2,028

Table showing the tax rates in all the cities of the State for the year 1913.

CITIES.	Total.	City.	County and State.	School.
Albany	.024	.024	*	*
Amsterdam	.0318	.0318	*	*
Auburn	.02615	.01377	.00456	.00782
Beacon	.0217725	.01859	.0031825	*
Binghamton	.0217	.01664	.00506	*
Buffalo	.0285087	.0224887	.00602	*
Canandaigua	.024364	.012656	.004657	.009051
Cohoes	.0224	.0156	.00684	*
Corning	.02533	.01	.00433	.011
Cortland	.0228	.0184	.0044	*
Dunkirk	.02550216	†.010909616	.0057254	.0088675
Elmira	.02565	.01368	.00497	.007
Fulton, East Side	.0343	.02563	.00867	*
Fulton, West Side	.03449	.02582	.00867	*
Geneva	.021007	.01	.004657	.00635
Glens Falls	.04135	.0177	.01365	.01
Gloversville	.0261	.015	.0111	
Hornell	.02672	.01341	.00433	.00898
Hudson	.029437	.021633	.007804	*
Ithaca	.02874	.01556	.00518	.008
Jamestown	.0349	.01825	.00434	.0119
Johnstown	.0389	.0136	.0111	.0142
Kingston	.03416	.02596	.0082	*
Lackawanna	.04195	.02724	.00647	.00824
Little Falls	.02631	.00745	.00746	‡.0114
Lockport	.028864	.023222	.005642	*
Middletown	.031844	.01532	.006064	.01046
Mount Vernon	.0285875	.0157	.002972	.0099155
Newburg	.035814	.02975	.006064	*
New Rochelle	.035472	.0325	.002972	*
New York, Greater:				
Bronx	.01807	.01739	.00068	*
Brooklyn	.01848	.01739	.00109	*
Manhattan	.01807	.01739	.00068	*
Queens	.01845	.01739	.00106	*
Richmond	.01913	.01739	.00174	*
Niagara Falls	.026252	.02061	.005642	*
North Tonawanda	.028302	.01335	.005642	.00931
Ogdensburg	.0223507	.0188	.0035507	*
Olean	.027819	.01044	.004529	.01285
Oneida	.04556	.01912	.0149	.01154
Oneonta	.02861	.01392	.00617	.00852
Oswego	.03080	.01655	.00897	.00528
Plattsburg	.04569	.0328	.01289	*
Poughkeepsie	.0227356	.0195531	.0031825	*
Port Jervis	.050721	.024	.006064	.020657
Rensselaer	.030761	.0175888	.005961	.0072112
Rochester	.02416	.01193	.00481	.00742
Rome	.0362407	.0130347	.0084552	.0147508
Salamanca	.0505	.045971	.004529	*
Schenectady	.02534	.021	.00434	*
Syracuse	.0224179	.0165849	.005833	*
Tonawanda	.02969	.0129	.00602	.01077
Troy	.03286	.02057	.00619	.00610
Utica	.0313959	.0229405	.0084552	*
Watertown	.02417	.02041	.00376	*
Watervliet	.0447	.0308	.0139	*
Yonkers	.028124	.025152	.002972	*

* Included in city tax rate.
† Includes water tax rate.
‡ Includes money for streets.

TABULATION

OF THE

BONDED INDEBTEDNESS, TEMPORARY INDEBTEDNESS AND SINKING FUNDS

OF THE

COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS

FOR THE YEAR 1913

As returned by the clerks of boards of supervisors, together with bonded indebtedness and sinking funds of the State as corrected by the State Comptroller.

Bonded Indebtedness for 1913.

COUNTIES.	County.	City.	Town.	Village.	School district.	Total.
Albany	$1,164,000	$8,438,252	$92,698	$67,500	$11,600	$9,774,050
Allegany	.....	.....	50,500	216,822	152,570	419,892
Broome	.....	1,374,219	22,500	.....	.....	1,396,719
Cattaraugus	30,000	918,016	35,468	102,940	25,700	1,112,124
Cayuga	.....	.....	11,500	4,500	27,500	43,500
Chautauqua	212,000	2,307,069	73,173	511,405	147,220	3,250,867
Chemung	114,670	1,141,000	79,182	74,100	3,540	1,412,492
Chenango	.....	.....	47,300	342,296	79,000	468,596
Clinton	216,000	378,200	74,600	48,300	15,525	732,625
Columbia	371,100	.....	43,500	33,000	19,500	467,100
Cortland	.....	690,093	236,706	46,500	6,000	979,299
Delaware	.....	.....	315,300	.....	.....	315,300
Dutchess	262,500	2,064,484	20,000	56,500	58,750	2,462,234
Erie	1,633,500	31,486,287	278,700	606,182	292,625	34,297,294
Essex	54,000	.....	104,180	378,526	61,000	597,706
Franklin	533,000	.....	75,100	429,033	111,800	1,148,933
Fulton	115,000	1,085,050	7,500	16,700	.....	1,224,250
Genesee	.....	.....	543,750	59,000	142,350	745,100
Greene	290,500	.....	94,450	94,150	55,250	534,350
Hamilton	151,000	.....	54,000	.....	.....	205,000
Herkimer	384,000	387,000	191,214	866,626	259,200	2,088,040
Jefferson	225,000	1,035,835	125,730	592,500	121,585	2,100,650
Lewis	.....	.....	38,962	195,259	24,500	258,721
Livingston	33,292	.....	101,000	244,566	42,500	421,358
Madison	185,000	298,639	136,300	338,400	66,023	1,024,362
Monroe	.....	17,123,600	78,308	663,644	176,200	18,041,752
Montgomery	369,508	1,112,500	137,802	489,800	25,900	2,135,510
Nassau	2,354,568	.....	1,059,000	1,016,501	1,725,568	6,155,637
New York (Greater)	.....	1,164,440,884	.....	.....	.....	1,164,440,884
Niagara	.....	4,260,996	214,580	.....	82,166	4,557,742
Oneida	.....	3,040,766	158,801	343,400	132,181	3,675,148
Onondaga	1,440,000	9,909,487	296,950	772,500	18,862	12,437,799
Ontario	.....	909,169	41,500	153,000	9,450	1,113,119
Orange	.....	1,746,618	169,775	321,000	335,240	2,572,633
Orleans	116,350	.....	27,805	.....	.....	144,155
Oswego	.....	1,420,834	183,487	116,500	9,000	1,729,821
Otsego	.....	333,355	106,326	126,800	124,460	690,941
Putnam	121,000	.....	.....	135,000	8,000	264,000
Rensselaer	1,124,000	4,945,444	42,700	189,500	.....	6,301,644
Rockland	368,000	.....	.....	409,000	297,383	1,074,383
Saint Lawrence	170,000	480,900	246,585	286,444	98,350	1,282,279
Saratoga	150,000	.....	190,809	1,371,982	155,060	1,867,851
Schenectady	638,000	5,165,775	.....	.....	123,500	5,927,275
Schoharie	.....	.....	26,975	215,560	5,000	247,535
Schuyler	25,360	.....	.....	178,250	13,000	216,610
Seneca	48,910	.....	402,054	108,166	49,200	608,330
Steuben	65,000	499,500	30,000	141,000	14,500	750,000
Suffolk	297,000	.....	.....	104,000	386,832	787,832
Sullivan	185,431	.....	696,360	302,190	.....	1,183,981
Tioga	27,000	.....	.....	340,000	123,620	490,620
Tompkins	124,000	1,475,000	77,663	77,000	49,000	1,802,663
Ulster	.....	958,500	205,360	154,457	68,235	1,386,552
Warren	100,000	.....	.....	.....	18,000	118,000
Washington	.....	.....	32,000	249,059	107,000	388,059
Wayne	.....	.....	86,000	49,000	17,900	152,900
Westchester	5,888,855	17,220,686	3,511,638	8,111,052	358,800	35,091,031
Wyoming	72,000	.....	65,050	327,200	8,000	472,250
Yates	.....	.....	46,000	181,992	56,000	283,992
	$19,659,544	$1,286,648,158	$10,986,841	$22,258,802	$6,320,145	$1,345,873,490
State	.....	.....	.....	.....	.....	108,355,660
Total	.....	.....	.....	.....	.....	$1,454,229,150

Temporary Indebtedness for 1913.

COUNTIES.	County.	City.	Town.	Village.	School district.	Total.
Albany	.....	$278,956	.....	.....	.....	$278,956
Allegany	.....	.....	.....	.....	.....	.....
Broome	.....	68,808	.....	.....	.....	68,808
Cattaraugus	.....	.....	.....	.....	.....	.....
Cayuga	.....	.....	.....	.....	.....	.....
Chautauqua	.....	93,154	.....	$6,000	$5,100	104,254
Chemung	.....	.....	.....	.....	.....	.....
Chenango	.....	.....	.....	14,000	.....	14,000
Clinton	.....	.....	.....	.....	.....	.....
Columbia	$21,500	.....	.....	.....	.....	21,500
Cortland	.....	.....	.....	.....	.....	.....
Delaware	.....	.....	.....	.....	.....	.....
Dutchess	.....	6,000	.....	.....	6,000	12,000
Erie	.....	.....	.....	.....	.....	.....
Essex	.....	.....	.....	.....	.....	.....
Franklin	.....	.....	.....	.....	.....	.....
Fulton	.....	62,360	$16,700	.....	.....	79,060
Genesee	.....	.....	.....	.....	.....	.....
Greene	.....	.....	.....	50	.....	50
Hamilton	.....	.....	.....	.....	.....	.....
Herkimer	.....	.....	.....	.....	.....	.....
Jefferson	.....	.....	.....	.....	.....	.....
Lewis	.....	.....	.....	.....	.....	.....
Livingston	.....	.....	2,500	.....	.....	2,500
Madison	.....	.....	.....	.....	.....	.....
Monroe	.....	1,666,125	1,650	1,200	3,000	1,671,975
Montgomery	.....	.....	.....	.....	.....	.....
Nassau	.....	.....	.....	.....	.....	.....
New York (Greater)	.....	.....	.....	.....	.....	.....
Niagara	.....	.....	.....	.....	.....	.....
Oneida	.....	.....	.....	12,000	.....	12,000
Onondaga	143,750	.....	2,450	1,400	767	148,367
Ontario	.....	.....	.....	.....	.....	.....
Orange	.....	23,100	.....	.....	.....	23,100
Orleans	.....	.....	.....	.....	.....	.....
Oswego	.....	.....	.....	.....	.....	.....
Otsego	.....	.....	3,700	700	.....	4,400
Putnam	.....	.....	.....	.....	.....	.....
Rensselaer	.....	.....	.....	.....	.....	.....
Rockland	56,000	.....	.....	16,710	3,000	75,710
Saint Lawrence	.....	6,993	3,311	8,000	1,800	20,104
Saratoga	.....	.....	.....	.....	.....	.....
Schenectady	120,000	365,207	.....	.....	.....	485,207
Schoharie	.....	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	.....	.....	.....
Seneca	.....	.....	.....	.....	.....	.....
Steuben	.....	.....	.....	.....	.....	.....
Suffolk	.....	.....	.....	.....	.....	.....
Sullivan	.....	.....	.....	.....	.....	.....
Tioga	.....	.....	.....	.....	.....	.....
Tompkins	.....	.....	.....	.....	.....	.....
Ulster	20,000	.....	.....	.....	.....	20,000
Warren	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....
Wayne	.....	.....	.....	.....	.....	.....
Westchester	.....	400,000	.....	51,720	.....	451,720
Wyoming	.....	.....	.....	6,300	.....	6,300
Yates	.....	.....	.....	.....	.....	.....
Total	$361,250	$2,970,703	$30,311	$118,080	$19,667	$3,500,011

Sinking Funds for 1913.

COUNTIES.	County.	City.	Town.	Village.	School district.	Total.
Albany	.....	.....	.....	.....	.....	.....
Allegany	.....	.....	.....	.....	.....	.....
Broome	.....	.....	.....	.....	.....	.....
Cattaraugus	$3,000	$193,126	$8,000	$2,200	$3,900	$210,226
Cayuga	.....	.....	.....	.....	.....	.....
Chautauqua	.....	74,700	.....	9,000	.....	83,700
Chemung	.....	.....	.....	.....	.....	.....
Chenango	.....	.....	.....	.....	.....	.....
Clinton	.....	.....	.....	.....	.....	.....
Columbia	.....	.....	.....	.....	.....	.....
Cortland	.....	.....	.....	.....	.....	.....
Delaware	.....	.....	.....	.....	.....	.....
Dutchess	.....	.....	.....	.....	.....	.....
Erie	.....	.....	.....	.....	.....	.....
Essex	.....	.....	.....	1,000	.....	1,000
Franklin	.....	.....	.....	.....	.....	.....
Fulton	.....	49,731	.....	.....	.....	49,731
Genesee	.....	.....	.....	.....	.....	.....
Greene	.....	.....	10,000	.....	.....	10,000
Hamilton	.....	.....	.....	.....	.....	.....
Herkimer	.....	10,000	.....	23,155	.....	33,155
Jefferson	.....	.....	.....	.....	.....	.....
Lewis	.....	.....	.....	.....	.....	.....
Livingston	.....	.....	.....	.....	.....	.....
Madison	.....	.....	5,189	10,000	.....	15,189
Monroe	.....	1,241,101	.....	511	.....	1,241,612
Montgomery	.....	18,000	.....	34,591	.....	52,591
Nassau	.....	.....	.....	.....	.....	.....
New York (Greater	.....	299,179,241	.....	.....	.....	299,179,241
Niagara	.....	.....	.....	.....	.....	.....
Oneida	.....	41,000	.....	.....	.....	41,000
Onondaga	47,775	.....	.....	33,723	.....	81,498
Ontario	.....	108,446	.....	.....	.....	108,446
Orange	.....	117,776	2,000	9,775	.....	129,551
Orleans	.....	.....	.....	.....	.....	.....
Oswego	.....	58,289	674	.....	.....	58,963
Otsego	.....	6,500	7,500	.....	.....	14,000
Putnam	.....	.....	.....	15,897	.....	15,897
Rensselaer	.....	260,893	.....	.....	.....	260,893
Rockland	.....	.....	.....	.....	.....	.....
Saint Lawrence	.....	.....	.....	872	.....	872
Saratoga	.....	.....	.....	.....	.....	.....
Schenectady	.....	855,990	.....	.....	.....	855,990
Schoharie	.....	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	.....	.....	.....
Seneca	.....	.....	.....	.....	.....	.....
Steuben	.....	.....	.....	.....	.....	.....
Suffolk	.....	.....	.....	.....	1,500	1,500
Sullivan	.....	.....	.....	.....	.....	.....
Tioga	.....	.....	.....	.....	.....	.....
Tompkins	.....	.....	.....	.....	.....	.....
Ulster	.....	.....	.....	.....	.....	.....
Warren	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	891	.....	891
Wayne	.....	.....	5,664	.....	500	6,164
Westchester	.....	2,925,543	.....	85,228	.....	3,010,771
Wyoming	.....	.....	.....	19,741	.....	19,741
Yates	.....	.....	.....	.....	.....	.....
	$50,775	$305,140,336	$39,027	$246,548	$5,900	$305,482,622
State	.....	.....	.....	.....	.....	26,013,597
Total	.....	.....	.....	.....	.....	$331,496,219

TABULATION

OF THE

VALUES OF REAL ESTATE EXEMPTIONS

Under Section 4 of the Tax Law.

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various cities and towns of the State, in two classifications. To the left of the aggregate is indicated ownership. In the column headed "Village and School Districts" is included all school district property. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use. The "Miscellaneous" column on the right contains all property of the United States, State, counties, cities, towns and villages, not classified under the various headings to the right of the aggregate column.

ALBANY COUNTY.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.
Albany, city	$400,000	$31,104,400	$996,350	$8,548,400	.....
Berne	.....	.....	.....	.....	.....
Bethlehem	.....	.....	.....	.....	.....
Coeymans	.....	.....	.....	.....	$1,200
Cohoes, city	.....	$1,562,000	.....	554,800	.....
Colonie	.....	.....	.....	.....	.....
Green Island	.....	.....	.....	.....	27,000
Guilderland	.....	.....	.....	.....	.....
Knox	.....	.....	.....	.....	.....
New Scotland	.....	.....	.....	.....	.....
Rensselaerville	.....	.....	.....	.....	.....
Watervliet, city	1,749,374	601,300	.....	221,100	.....
Westerlo	.....	.....	.....	.....	.....
Totals	$2,149,374	$33,267,700	$996,350	$9,324,300	$28,200

ALLEGANY COUNTY.

REAL ESTATE EXEMPTIONS

Alfred	.....	$94,200	.....	.....	$13,000
Allen	.....	.....	.....	.....	.....
Alma	.....	.....	.....	.....	.....
Almond	.....	.....	.....	.....	.....
Amity	.....	.....	$50,000	.....	16,000
Andover	.....	.....	.....	.....	29,000
Angelica	.....	.....	50,000	.....	3,100
Belfast	.....	.....	.....	.....	600
Birdsall	.....	.....	.....	.....	.....
Bolivar	.....	.....	.....	.....	4,550
Burns	.....	.....	.....	.....	2,400
Caneadea	.....	.....	.....	.....	.....
Centerville	.....	.....	.....	.....	.....
Clarksville*	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....
Friendship	.....	.....	.....	.....	8,000
Genesee	.....	.....	.....	.....	.....
Granger*	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....
Independence	.....	.....	.....	.....	400
New Hudson	.....	.....	.....	.....	.....
Rushford	.....	.....	.....	.....	.....
Scio	.....	.....	.....	.....	175
Ward	.....	.....	.....	.....	.....
Wellsville	.....	.....	.....	.....	3,800
West Almond	.....	.....	.....	.....	400
Willing	.....	.....	.....	.....	.....
Wirt	.....	.....	.....	.....	500
Totals	.....	$94,200	$100,000	.....	$81,925

NOTE.—For continuation of this table, see page 47.
*No report.

ALBANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Albany, city	.....	$9,386,165	$50,435,315	$1,801,400	$993,650
Berne	$6,150	27,300	33,450	6,150	.....
Bethlehem	39,200	100,500	139,700	39,200	.....
Coeymans	78,500	133,700	213,400	78,500	.....
Cohoes, city	.....	652,385	2,769,185	164,000	31,800
Colonie	30,000	5,587,600	5,617,600	30,000	.....
Green Island	30,000	114,600	171,600	30,000	.....
Guilderland	27,100	85,600	112,700	27,100	.....
Knox	4,900	30,000	34,900	4,900	.....
New Scotland	9,850	35,600	45,450	9,850	.....
Rensselaerville	4,400	27,500	31,900	4,400	.....
Watervliet, city	.....	528,075	3,099,849	169,000	22,800
Westerlo	4,900	21,925	26,825	4,900	.....
Totals	$235,000	$16,730,950	$62,731,874	$2,369,400	$1,048,250

ALLEGANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alfred	$11,450	$143,235	$261,885	$11,450	.....
Allen	3,700	10,400	14,100	3,700	.....
Alma	11,400	2,110	13,510	11,400	.....
Almond	3,750	18,260	22,010	3,750	.....
Amity	22,500	32,300	120,800	22,500	.....
Andover	24,600	106,290	159,890	24,600	.....
Angelica	36,800	150,230	240,130	21,800	.....
Belfast	6,150	47,295	54,045	6,150	3,000
Birdsall	3,050	6,040	9,090	3,050	.....
Bolivar	15,050	139,975	159,575	15,050	.....
Burns	4,700	18,925	26,025	4,700	1,700
Caneadea	3,750	47,875	51,625	3,750	35,000
Centerville	3,200	6,085	9,285	3,200	.....
Clarksville*	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....
Friendship	16,700	87,335	112,035	16,700	.....
Genesee	5,100	6,475	11,575	5,100	.....
Granger*	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....
Independence	8,400	9,900	18,700	8,400	.....
New Hudson	7,750	9,575	17,325	7,750	.....
Rushford	16,900	23,775	40,675	16,900	.....
Scio	14,100	105,390	119,665	13,300	.....
Ward	4,650	1,000	5,650	4,650	.....
Wellsville	72,800	194,310	270,910	71,800	1,400
West Almond	2,800	9,100	12,300	2,800	.....
Willing	.....	12,965	12,965	.....	.....
Wirt	8,500	32,650	41,650	8,500	.....
Totals	$307,800	$1,221,495	$1,805,420	$291,000	$41,100

NOTE.—For continuation of this table, see page 48.
* No report.

ALBANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Albany, city	$970,000	$5,424,150	$72,000	$20,200	$92,600
Berne	.....	18,200	5,300	.....	1,150
Bethlehem	.....	40,000	10,500	.....	50,000
Coeymans	.....	38,400	10,100	.....	78,000
Cohoes, city	.....	482,500	28,000	9,850	6,200
Colonie	.....	75,000	11,500	1,500	5,393,800
Green Island	.....	90,000	16,200	.....	.....
Guilderland	.....	40,000	12,900	.....	13,200
Knox	.....	16,700	3,900	.....	1,600
New Scotland	.....	12,000	9,000	.....	4,500
Rensselaerville	.....	10,500	1,600	1,500	10,500
Watervliet, city	.....	435,400	24,000	11,500	6,700
Westerlo	.....	14,000	1,800	.....	1,500
Totals	$970,000	$6,696,850	$206,800	$44,550	$5,656,750

ALLEGANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alfred	$194,740	$11,600	$1,600	.....	$7,480
Allen	.....	$1,200	2,000	$1,500	5,700
Alma	.....	700	.....	.....	165
Almond	.....	4,000	1,100	400	1,050
Amity	.....	14,000	5,700	1,500	3,550
Andover	.....	50,000	18,500	.....	31,050
Angelica	.....	22,000	9,500	.....	95,000
Belfast	.....	27,000	5,500	1,000	1,450
Birdsall	.....	4,000	500	.....	800
Bolivar	.....	50,000	15,000	.....	60,000
Burns	.....	11,600	3,200	.....	1,050
Caneadea	.....	4,800	.....	3,475	500
Centerville	.....	4,100	1,000	.....	325
Clarksville*	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....
Friendship	.....	25,000	6,800	.....	35,150
Genesee	.....	.....	3,000	.....	900
Granger*	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....
Independence	.....	5,000	1,600	.....	800
New Hudson	.....	4,600	2,000	.....	.....
Rushford	.....	15,000	4,000	600	2,000
Scio	.....	10,000	1,500	.....	91,000
Ward	.....	1,000	.....	.....	.....
Wellsville	.....	123,300	10,500	.....	13,500
West Almond	.....	3,000	100	900	4,500
Willing	.....	6,000	2,150	275	1,800
Wirt	.....	2,300	.....	.....	29,400
Totals	$194,740	$400,200	$95,850	$9,650	$387,170

NOTE.—For continuation of this table, see page 49.
* No report.

ALBANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Albany, city	$978,800	$322,000	$87,000	$409,800	$540,900
Berne	.....	.....	.....	.....	.....
Bethlehem	.....	.....	.....	.....	.....
Coeymans	.....	.....	.....	.....	3,500
Cohoes, city	26,300	3,000	.....	18,000	12,000
Colonie	.....	98,000	.....	.....	3,000
Green Island	.....	.....	.....	.....	.....
Guilderland	.....	.....	.....	.....	.....
Knox	.....	.....	.....	.....	7,000
New Scotland	.....	.....	.....	.....	4,500
Rensselaerville	.....	.....	.....	.....	.....
Watervliet, city	.....	.....	.....	7,000	.....
Westerlo	.....	.....	.....	.....	.....
Totals	$1,005,100	$423,000	$87,000	$434,800	$570,900

ALLEGANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alfred	.....	.....	.....	.....	.....
Allen	.....	.....	.....	.....	.....
Alma	.....	.....	.....	.....	.....
Almond	.....	.....	.....	.....	.....
Amity	.....	.....	.....	.....	.....
Andover	.....	.....	.....	.....	.....
Angelica	.....	.....	$50,000	.....	.....
Belfast	.....	.....	.....	.....	.....
Birdsall	.....	.....	.....	.....	.....
Bolivar	.....	.....	.....	.....	.....
Burns	.....	.....	.....	.....	.....
Caneadea	.....	.....	.....	.....	1,500
Centerville	.....	.....	.....	.....	.....
Clarksville*	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....
Friendship	.....	.....	.....	.....	.....
Genesee	.....	.....	.....	.....	.....
Granger*	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....
Independence	.....	.....	.....	.....	.....
New Hudson	.....	.....	.....	.....	.....
Rushford	.....	.....	.....	.....	.....
Scio	.....	.....	.....	.....	500
Ward	.....	.....	.....	.....	.....
Wellsville	.....	.....	.....	$5,000	.....
West Almond	.....	.....	.....	.....	.....
Willing	.....	.....	.....	.....	.....
Wirt	.....	.....	.....	.....	.....
Totals	.....	.....	$50,000	$5,000	$2,000

NOTE.—For continuation of this table, see page 50.
* No report.

ALBANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Albany, city	$4,670,600	$130,000	.....	.....	$151,465
Berne	.....	.....	.....	.....	2,650
Bethlehem	.....	.....	.....	.....	.....
Coeymans	.....	.....	.....	.....	3,700
Cohoes, city	.....	.....	.....	.....	34,735
Colonie	.....	.....	.....	.....	4,800
Green Island	.....	.....	.....	.....	8,400
Guilderland	.....	.....	$15,000	.....	4,500
Knox	.....	.....	.....	.....	800
New Scotland	.....	.....	.....	.....	5,600
Rensselaerville	500	.....	.....	.....	2,900
Watervliet, city	.....	.....	.....	.....	20,675
Westerlo	.....	.....	.....	.....	4,625
Totals	$4,671,100	$130,000	$15,000	.....	$244,850

ALLEGANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alfred	$17,000	.....	.....	.....	$5,015
Allen	.....	.....	.....	.....	.....
Alma	.....	.....	.....	.....	1,245
Almond	2,400	.....	.....	.....	9,310
Amity	7,000	.....	.....	.....	550
Andover	.....	.....	.....	.....	6,740
Angelica	12,000	.....	6,000	.....	5,730
Belfast	.....	.....	.....	.....	9,345
Birdsall	.....	.....	.....	.....	740
Bolivar	6,000	.....	.....	.....	8,975
Burns	.....	.....	.....	.....	1,375
Caneadea	.....	.....	.....	.....	2,600
Centerville	.....	.....	.....	.....	660
Clarksville*	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....
Friendship	7,000	1,100	.....	.....	12,285
Genesee	.....	.....	.....	.....	2,575
Granger*	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....
Independence	.....	.....	.....	.....	2,500
New Hudson	.....	.....	.....	.....	2,975
Rushford	.....	.....	.....	.....	2,175
Scio	.....	.....	.....	.....	2,390
Ward	.....	.....	.....	.....	.....
Wellsville	12,000	.....	.....	.....	28,610
West Almond	.....	.....	.....	.....	.....
Willing	.....	.....	.....	.....	2,740
Wirt	.....	.....	.....	.....	950
Totals	$63,400	$1,100	$6,000	.....	$109,485

NOTE.— For continuation of this table, see page 51.
* No report.

ALBANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Albany, city		$3,165,550		$400,000	$275,000
Berne					
Bethlehem					
Coeymans					
Cohoes, city		24,800			50,000
Colonie					
Green Island		5,000			
Guilderland					
Knox					
New Scotland					
Rensselaerville					
Watervliet, city		17,500			
Westerlo					
Totals		$3,212,850		$400,000	$325,000

ALLEGANY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alfred					
Allen					
Alma					
Almond					
Amity					
Andover		4,000			
Angelica					
Belfast					
Birdsall					
Bolivar		1,550			
Burns					
Caneadea					
Centerville					
Clarksville*					
Cuba*					
Friendship					
Genesee					
Granger*					
Grove*					
Hume*					
Independence					
New Hudson					
Rushford					
Scio					
Ward					
Wellsville		2,000			
West Almond					
Willing					
Wirt					
Totals		$7,550			

NOTE.— For conclusion of this table, see page 52.
* No report.

ALBANY COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Albany, city	.....	.....	$282,500	$450,000	$41,300	$29,156,400
Berne	.....	.....	.....	.....	.....	.....
Bethlehem	.....	.....	.....	.....	.....	.....
Coeymans	.....	.....	1,200	.....	.....	.....
Cohoes, city	.....	.....	25,000	.....	.....	1,853,000
Colonie	.....	.....	.....	.....	.....	.....
Green Island	.....	.....	12,000	.....	.....	10,000
Guilderland	.....	.....	.....	.....	.....	.....
Knox	.....	.....	.....	.....	.....	.....
New Scotland	.....	.....	.....	.....	.....	.....
Rensselaerville	.....	.....	.....	.....	.....	.....
Watervliet, city	.....	.....	24,600	.....	.....	2,360,674
Westerlo	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$345,300	$450,000	$41,300	$33,380,074

ALLEGANY COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Alfred	.....	.....	$13,000	.....	.....	.....
Allen	.....	.....	.....	.....	.....	.....
Alma	.....	.....	.....	.....	.....	.....
Almond	.....	.....	.....	.....	.....	.....
Amity	.....	.....	1,000	$10,000	.....	$55,000
Andover	.....	.....	.....	.....	.....	25,000
Angelica	.....	.....	3,100	.....	.....	15,000
Belfast	.....	.....	600	.....	.....	.....
Birdsall	.....	.....	.....	.....	.....	.....
Bolivar	.....	.....	3,000	.....	.....	.....
Burns	.....	.....	800	100	.....	1,500
Caneadea	.....	.....	.....	.....	.....	.....
Centerville	.....	.....	.....	.....	.....	.....
Clarksville*	.....	.....	.....	.....	.....	.....
Cuba*	.....	.....	.....	.....	.....	.....
Friendship	.....	.....	8,000	.....	.....	.....
Genesee	.....	.....	.....	.....	.....	.....
Granger*	.....	.....	.....	.....	.....	.....
Grove*	.....	.....	.....	.....	.....	.....
Hume*	.....	.....	.....	.....	.....	.....
Independence	.....	.....	.....	.....	.....	400
New Hudson	.....	.....	.....	.....	.....	.....
Rushford	.....	.....	.....	.....	.....	.....
Scio	.....	.....	800	.....	.....	175
Ward	.....	.....	.....	.....	.....	.....
Wellsville	.....	.....	1,800	.....	.....	1,000
West Almond	.....	.....	.....	.....	.....	400
Willing	.....	.....	.....	.....	.....	.....
Wirt	.....	.....	500	.....	.....	.....
Totals	.....	.....	$32,600	$10,100	.....	$98,475

* No report.

BROOME COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Barker					
Binghamton, city	$150,000	$1,650,000	$1,000,000	$3,783,350	
Binghamton					
Chenango					
Colesville					
Conklin					
Dickinson			50,000		
Fenton					
Kirkwood		104,300			
Lisle					$1,200
Maine					800
Nanticoke					
Sanford*					
Triangle					6,000
Union					152,300
Vestal					
Windsor					20,600
Totals	$150,000	$1,754,300	$1,050,000	$3,783,350	$180,900

CATTARAUGUS COUNTY.

REAL ESTATE EXEMPTIONS

Allegany					$11,500
Ashford					
Carrollton					300
Cold Spring					200
Conewango					
Dayton*					
East Otto*					
Elko					200
Ellicottville					2,600
Farmersville					7,200
Franklinville					3,500
Freedom					
Great Valley					
Hinsdale					200
Humphrey					
Ischua					
Leon					
Little Valley			$100,000		4,000
Lyndon					
Machias			40,000		8,000
Mansfield					500
Napoli*					
New Albion					1,500
Olean, city	$70,000	$55,000		$412,800	
Olean					1,000
Otto					950
Perrysburg					1,000
Persia					1,500
Portville					5,000
Randolph					1,000
Red House					
Salamanca, city*					
Salamanca*					
South Valley*					
Yorkshire*					
Totals	$70,000	$55,000	$140,000	$412,800	$50,150

NOTE.— For continuation of this table, see page 54.
*No report.

BROOME COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Barker	$7,800	$15,400	$23,200	$7,800	.....
Binghamton, city	.....	2,181,352	8,764,702	479,000	$106,500
Binghamton	3,000	8,250	11,250	3,000	.....
Chenango	7,000	22,750	29,750	7,000	.....
Colesville	14,600	23,150	37,750	14,600	.....
Conklin	4,400	16,350	20,750	4,400	.....
Dickinson	.....	16,250	66,250	.....	.....
Fenton	3,800	22,750	26,550	3,800	.....
Kirkwood	7,600	13,075	124,975	7,600	.....
Lisle	10,900	20,700	32,800	10,900	.....
Maine	5,900	25,880	32,580	5,900	.....
Nanticoke	3,600	8,800	12,400	3,600	.....
Sanford*	.....	.....	.....	.....	.....
Triangle	18,500	20,965	45,465	18,500	.....
Union	130,600	336,570	619,470	130,600	.....
Vestal	9,900	17,800	27,700	9,900	.....
Windsor	16,300	31,100	68,000	16,300	.....
Totals	$243,900	$2,781,142	$9,943,592	$722,900	$106,500

CATTARAUGUS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Allegany	$15,950	$417,490	$444,940	$15,950	.....
Ashford	10,040	15,880	25,920	10,040	.....
Carrollton	9,800	13,500	23,600	9,800	.....
Cold Spring	4,500	37,150	41,850	4,500	.....
Conewango	4,750	13,810	18,560	4,750	.....
Dayton*	.....	.....	.....	.....	.....
East Otto*	.....	.....	.....	.....	.....
Elko	500	22,500	23,200	500	$20,000
Ellicottville	15,300	61,400	79,300	15,300	.....
Farmersville	14,175	9,450	30,825	14,175	.....
Franklinville	28,300	72,500	104,300	28,300	6,000
Freedom	3,200	25,850	29,050	3,200	.....
Great Valley	7,850	8,050	15,900	7,850	.....
Hinsdale	15,650	77,940	93,790	15,650	.....
Humphrey	5,325	3,840	9,165	5,325	.....
Ischua	4,925	13,560	18,485	4,925	.....
Leon	3,800	6,000	9,800	3,800	.....
Little Valley	52,100	60,175	216,275	22,100	.....
Lyndon	3,000	6,410	9,410	3,000	.....
Machias	5,900	22,330	76,230	5,900	.....
Mansfield	3,200	1,175	4,875	3,200	.....
Napoli*	.....	.....	.....	.....	.....
New Albion	22,900	26,850	51,250	22,900	.....
Olean, city	.....	311,710	849,510	259,500	24,100
Olean	3,750	5,200	9,950	3,750	.....
Otto	2,850	8,450	12,250	2,850	400
Perrysburg	5,600	29,835	36,435	5,600	.....
Persia	12,100	16,650	30,250	12,100	.....
Portville	27,000	47,365	79,365	27,000	.....
Randolph	15,850	128,225	145,075	12,850	40,000
Red House	3,400	5,750	9,150	3,400	.....
Salamanca, city	.....	.....	.....	.....	.....
Salamanca*	.....	.....	.....	.....	.....
South Valley*	.....	.....	.....	.....	.....
Yorkshire*	.....	.....	.....	.....	.....
Totals	$301,715	$1,469,045	$2,498,710	$528,215	$90,500

NOTE.— For continuation of this table, see page 55.
*No report.

BROOME COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Barker	.....	$10,700	$600	$800	$1,730
Binghamton, city	.....	$1,111,600	58,300	56,930	50,400
Binghamton	.....	2,500	.....	.....	200
Chenango	.....	11,300	600	.....	7,000
Colesville	.....	15,500	1,100	.....	6,550
Conklin	.....	10,000	.....	.....	4,000
Dickinson	.....	.....	.....	1,700	.....
Fenton	.....	9,000	.....	.....	2,600
Kirkwood	.....	9,500	.....	.....	1,600
Lisle	.....	12,100	.....	.....	3,300
Maine	.....	16,200	4,300	.....	1,300
Nanticoke	.....	4,400	.....	.....	3,200
Sanford*	.....	.....	.....	.....	.....
Triangle	.....	10,900	3,975	.....	790
Union	.....	164,700	.....	16,900	42,600
Vestal	.....	13,200	.....	1,350	1,000
Windsor	.....	11,800	3,850	.....	3,800
Totals	.....	$1,413,400	$72,725	$77,680	$130,070

CATTARAUGUS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Allegany	$270,000	$130,000	$13,300	.....	$1,350
Ashford	.....	7,700	4,200	.....	2,700
Carrollton	.....	10,500	1,000	.....	2,000
Cold Spring	.....	2,200	.....	$1,200	600
Conewango	.....	4,000	700	.....	3,700
Dayton*	.....	.....	.....	.....	.....
East Otto*	.....	.....	.....	.....	.....
Elko	.....	2,500	.....	.....	.....
Ellicottville	.....	40,000	11,800	.....	6,800
Farmersville	.....	6,000	.....	.....	150
Franklinville	.....	34,400	5,800	.....	4,700
Freedom	.....	8,000	2,200	.....	12,000
Great Valley	.....	5,200	1,200	.....	1,200
Hinsdale	.....	7,800	2,000	.....	60,200
Humphrey	.....	3,000	750	.....	90
Ischua	.....	4,000	1,200	.....	5,400
Leon	.....	2,300	500	.....	1,800
Little Valley	.....	20,100	4,000	.....	1,800
Lyndon	.....	3,800	800	.....	1,000
Machias	.....	8,000	1,900	1,200	2,500
Mansfield	.....	500	.....	.....	575
Napoli*	.....	.....	.....	.....	.....
New Albion	.....	8,000	1,700	3,150	4,200
Olean, city	.....	170,000	24,000	1,500	.....
Olean	.....	.....	.....	.....	2,000
Otto	.....	6,500	850	.....	700
Perrysburg	.....	3,700	500	.....	750
Persia	.....	9,000	3,400	.....	1,100
Portville	.....	28,000	12,000	200	1,200
Randolph	.....	11,000	7,725	.....	3,700
Red House	.....	1,000	.....	.....	50
Salamanca, city*	.....	.....	.....	.....	.....
Salamanca*	.....	.....	.....	.....	.....
South Valley*	.....	.....	.....	.....	.....
Yorkshire*	.....	.....	.....	.....	.....
Totals	$270,000	$537,200	$101,525	$7,250	$120,465

NOTE.— For continuation of this table, see page 56.
*No report.

BROOME COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Barker					
Binghamton, city	$1,544,500			$146,100	$151,000
Binghamton					
Chenango					
Colesville					
Conklin					
Dickinson			$50,000		
Fenton				800	3,000
Kirkwood	104,300				
Lisle					
Maine					
Nanticoke					
Sanford*					
Triangle					
Union	15,000			10,000	35,000
Vestal					
Windsor					
Totals	$1,663,800		$50,000	$156,900	$189,000

CATTARAUGUS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Allegany					
Ashford					
Carrollton					
Cold Spring					
Conewango					
Dayton*					
East Otto*					
Elko					
Ellicottville					
Farmersville					
Franklinville					$10,000
Freedom					
Great Valley					
Hinsdale					
Humphrey					
Ischua					
Leon					
Little Valley					
Lyndon					
Machias			$40,000		
Mansfield					
Napoli*					
New Albion					
Olean, city					9,700
Olean					
Otto					
Perrysburg					
Persia					
Portville					
Randolph		$62,000			
Red House					
Salamanca, city*					
Salamanca*					
South Valley*					
Yorkshire*					
Totals		$62,000	$40,000		$19,700

NOTE.— For continuation of this table, see page 57.
* No report.

BROOME COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Barker					$1,570
Binghamton, city	$90,000				366,022
Binghamton					5,550
Chenango					3,850
Colesville					
Conklin					2,350
Dickinson					14,550
Fenton					7,350
Kirkwood					1,975
Lisle					5,300
Maine					4,080
Nanticoke					1,200
Sanford*					
Triangle			$3,000		2,300
Union					52,370
Vestal					2,250
Windsor					11,650
Totals	$90,000		$3,000		$482,367

CATTARAUGUS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Allegany					$2,840
Ashford					1,280
Carrollton					
Cold Spring					3,150
Conewango					5,410
Dayton*					
East Otto*					
Elko					
Ellicottville					2,800
Farmersville					3,300
Franklinville	$900				10,700
Freedom					3,650
Great Valley					450
Hinsdale					7,940
Humphrey					
Ischua					2,960
Leon					1,400
Little Valley		$14,000	$12,000		10,075
Lyndon					810
Machias					8,730
Mansfield					100
Napoli*					
New Albion					9,800
Olean, city	10,000		10,800		61,610
Olean					3,200
Otto					
Perrysburg					3,885
Persia	1,500				1,650
Portville	3,000				2,965
Randolph					3,800
Red House					4,700
Salamanca, city					
Salamanca*					
South Valley*					
Yorkshire*					
Totals	$15,400	$14,000	$22,800		$157,205

NOTE.— For continuation of this table, see page 58.
*No report.

BROOME COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Barker					
Binghamton, city		$21,000		$150,000	$150,000
Binghamton					
Chenango					
Colesville					
Conklin					
Dickinson					
Fenton					
Kirkwood					
Lisle					
Maine					
Nanticoke					
Sanford*					
Triangle					
Union					
Vestal					
Windsor					
Totals		$21,000		$150,000	$150,000

CATTARAUGUS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Allegany					
Ashford					
Carrollton					
Cold Spring	$30,000				
Conewango					
Dayton*					
East Otto*					
Elko					
Ellicottville					
Farmersville					
Franklinville		$1,000			
Freedom					
Great Valley					
Hinsdale					
Humphrey					
Ischua					
Leon					
Little Valley					
Lyndon					
Machias					
Mansfield					
Napoli*					
New Albion					
Olean, city		70,000		$70,000	$55,000
Olean					
Otto					
Perrysburg	21,000				
Persia					
Portville					
Randolph					
Red House					
Salamanca, city*					
Salamanca*					
South Valley*					
Yorkshire*					
Totals	$51,000	$71,700		$70,000	$55,000

NOTE.— For conclusion of this table, see page 59.
*No report.

BROOME COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Barker						
Binghamton, city			$83,000	$20,000		$4,180,350
Binghamton						
Chenango						
Colesville						
Conklin						
Dickinson						
Fenton						
Kirkwood						
Lisle						1,200
Maine						800
Nanticoke						
Sanford*						
Triangle			6,000			
Union			800			151,500
Vestal						
Windsor			600			20,000
Totals			$90,400	$20,000		$4,353,850

CATTARAUGUS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Allegany			$3,000			$8,500
Ashford						
Carrollton						300
Cold Spring						200
Conewango						
Dayton*						
East Otto*						
Elko						200
Ellicottville			800			1,800
Farmersville		$7,000				200
Franklinville						2,500
Freedom						
Great Valley						
Hinsdale						200
Humphrey						
Ischua						
Leon						
Little Valley				$20,000		114,000
Lyndon						
Machias						8,000
Mansfield						500
Napoli*						
New Albion						1,500
Olean, city			42,000			40,600
Olean						1,000
Otto						950
Perrysburg						1,000
Persia						1,500
Portville						5,000
Randolph			1,000			3,000
Red House						
Salamanca, city*						
Salamanca*						
South Valley*						
Yorkshire*						
Totals		$7,000	$46,800	$20,000		$190,950

*No report.

CAYUGA COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Auburn, city	$130,000	$1,440,000	$120,000	$807,775	
Aurelius					$800
Brutus					5,000
Cato*					
Conquest*					
Fleming					
Genoa					
Ira					
Ledyard*					
Locke*					
Mentz*					
Montezuma					
Moravia					3,000
Niles					
Owasco					1,000
Scipio					
Sempronius					
Sennett			60,000		
Springport					3,600
Sterling	2,500				
Summerhill					
Throop					
Venice*					
Victory					
Totals	$132,500	$1,440,000	$180,000	$807,775	$13,400

CHAUTAUQUA COUNTY.

REAL ESTATE EXEMPTIONS

Arkwright					
Busti					
Carroll					
Charlotte					
Chautauqua			$268,000		
Cherry Creek					
Clymer					
Dunkirk, city	$53,000			$614,295	
Dunkirk					
Ellery					$2,400
Ellicott					2,800
Ellington					
French Creek					
Gerry					
Hanover					7,600
Harmony					
Jamestown, city	110,800	$32,000		1,428,900	
Kiantone					
Mina					
Poland		200,000			
Pomfret					14,500
Portland					1,200
Ripley					
Sheridan					5,800
Sherman					2,700
Stockton					
Villenova					
Westfield					2,000
Totals	$163,800	$232,000	$268,000	$2,043,195	$39,000

NOTE.— For continuation of this table, see page 61.
*No report.

CAYUGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Auburn, city	.....	$1,914,875	$4,412,650	$580,000	$30,500
Aurelius	$8,700	20,500	30,000	8,700	.....
Brutus	34,300	106,875	146,175	34,300	.....
Cato*	.....	.....	.....	.....	.....
Conquest*	.....	.....	.....	.....	.....
Fleming	5,800	29,800	35,600	5,800	.....
Genoa	4,100	10,600	14,700	4,100	.....
Ira	7,700	31,260	38,960	7,700	.....
Ledyard*	.....	.....	.....	.....	.....
Locke*	.....	.....	.....	.....	.....
Mentz*	.....	.....	.....	.....	.....
Montezuma	4,800	8,975	13,775	4,800	.....
Moravia	27,800	124,415	155,215	27,800	.....
Niles	5,450	4,175	9,625	5,450	.....
Owasco	3,800	22,675	27,475	3,800	.....
Scipio	16,000	23,250	39,250	16,000	.....
Sempronius	4,500	7,150	11,650	4,500	.....
Sennett	3,700	32,650	96,350	3,700	.....
Springport	20,100	150,425	174,125	20,100	45,000
Sterling	11,000	28,350	41,850	11,000	.....
Summerville	3,000	34,460	37,460	3,000	.....
Throop	4,800	11,700	16,500	4,800	.....
Venice*	.....	.....	.....	.....	.....
Victory	3,000	11,725	14,725	3,000	.....
Totals	$168,550	$2,573,860	$5,316,085	$748,550	$75,500

CHAUTAUQUA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arkwright	$4,300	$10,375	$14,675	$4,300	.....
Busti	16,700	34,785	51,485	16,700	.....
Carroll	4,750	17,345	22,095	4,750	.....
Charlotte	.....	7,075	7,075	.....	.....
Chautauqua	71,450	122,690	462,140	45,250	.....
Cherry Creek	8,750	120,350	129,100	8,750	.....
Clymer	2,900	22,450	25,350	2,900	.....
Dunkirk, city	.....	472,145	1,139,440	277,400	$80,700
Dunkirk	1,000	12,275	13,275	1,000	.....
Ellery	12,400	68,100	82,900	12,400	.....
Ellicott	115,500	40,315	158,615	115,500	.....
Ellington	9,850	10,185	20,035	9,850	.....
French Creek	4,000	10,800	14,800	4,000	.....
Gerry	2,125	21,725	23,850	2,125	.....
Hanover	108,100	85,030	200,730	48,100	.....
Harmony	19,350	145,000	164,350	19,350	.....
Jamestown, city	.....	1,271,890	2,843,590	534,100	28,960
Kiantone*	2,700	3,270	5,970	2,700	.....
Mina	5,900	48,750	54,650	5,900	.....
Poland	4,320	47,650	51,970	4,320	.....
Pomfret	83,800	175,160	473,460	255,800	.....
Portland	48,180	149,500	198,880	48,180	.....
Ripley	18,950	40,250	59,200	18,950	.....
Sheridan	13,400	27,600	46,800	13,400	.....
Sherman	.....	31,370	34,070	.....	.....
Stockton	10,500	70,875	81,375	10,500	.....
Villenova	5,500	43,085	48,585	5,500	.....
Westfield	151,200	252,760	405,960	54,200	.....
Totals	$725,625	$3,362,805	$6,834,425	$1,525,925	$109,660

NOTE.— For continuation of this table, see page 62.
* No report.

CAYUGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Auburn, city	$517,000	$829,400	$42,000	$15,200	$42,000
Aurelius	.....	4,500	4,700	.....	7,500
Brutus	.....	75,000	8,400	1,500	3,200
Cato*	.....	.....	.....	.....	.....
Conquest*	.....	.....	.....	.....	.....
Fleming	.....	7,500	4,500	.....	17,000
Genoa	.....	4,800	1,500	.....	1,200
Ira	.....	2,500	.....	.....	.....
Ledyard*	.....	.....	.....	.....	.....
Locke*	.....	.....	.....	.....	.....
Mentz*	.....	.....	.....	.....	.....
Montezuma	.....	4,000	2,300	.....	600
Noravia	.....	60,000	16,500	.....	12,500
Niles	.....	2,500	.....	.....	300
Owasco	.....	12,000	3,000	.....	400
Scipio	.....	8,000	3,100	150	3,300
Sempronius	.....	2,200	300	.....	2,150
Sennett	.....	20,000	8,900	.....	1,400
Springport	.....	20,000	6,000	.....	74,325
Sterling	.....	17,500	5,000	.....	1,800
Summerville	.....	5,000	.....	.....	25,000
Throop	.....	5,500	1,300	.....	1,400
Venice*	.....	.....	.....	.....	.....
Victory	.....	4,000	1,500	.....	1,500
Totals	$517,000	$1,088,900	$113,000	$16,850	$211,775

CHAUTAUQUA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arkwright	.....	$1,500	$500	.....	$6,950
Busti	.....	14,500	2,500	.....	7,425
Carroll	.....	3,600	1,240	.....	3,960
Charlotte	.....	.....	500	$2,125	.....
Chautauqua	.....	53,500	7,620	4,950	43,500
Cherry Creek	.....	12,500	1,600	.....	100,000
Clymer	.....	10,000	2,900	.....	1,450
Dunkirk, city	.....	217,025	20,810	.....	.....
Dunkirk	.....	.....	.....	.....	3,875
Ellery	.....	6,700	1,600	1,500	51,500
Ellicott	.....	18,175	.....	425	7,665
Ellington	.....	2,050	800	675	5,100
French Creek	.....	3,000	.....	.....	5,300
Gerry	.....	1,600	.....	.....	425
Hanover	.....	30,700	12,700	.....	28,300
Harmony	.....	.....	.....	950	129,500
Jamestown, city	.....	628,000	33,300	20,600	35,000
Kiantone	.....	2,250	570	.....	450
Mina	.....	7,000	.....	1,800	30,500
Poland	.....	2,300	3,300	500	40,000
Pomfret	.....	65,200	11,200	2,350	67,150
Portland	.....	50,000	9,000	.....	72,000
Ripley	.....	25,800	4,400	1,100	1,700
Sheridan	.....	2,500	1,200	.....	22,000
Sherman	.....	3,450	.....	1,100	.....
Stockton	.....	12,100	1,500	.....	48,700
Villenova	.....	2,500	1,100	.....	36,400
Westfield	.....	89,000	9,400	1,500	56,000
Totals	.....	$1,264,950	$127,740	$39,575	$804,850

NOTE.— For continuation of this table, see page 63.
* No report.

CAYUGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Auburn, city	$75,000	$20,700	.....	$10,000	$130,000
Aurelius	.....	.....	.....	.....	.....
Brutus	.....	.....	.....	.....	.....
Cato*	.....	.....	.....	.....	.....
Conquest*	.....	.....	.....	.....	.....
Fleming	.....	.....	.....	.....	.....
Genoa	.....	.....	.....	.....	.....
Ira	.....	.....	.....	.....	.....
Ledyard*	.....	.....	.....	.....	.....
Locke*	.....	.....	.....	.....	.....
Mentz*	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....
Moravia	.....	.....	.....	.....	.....
Niles	.....	.....	.....	.....	.....
Owasco	.....	.....	.....	.....	.....
Scipio	.....	.....	.....	600	4,000
Sempronius	.....	.....	.....	.....	.....
Sennett	20,000	.....	$40,000	.....	.....
Springport	.....	.....	.....	.....	.....
Sterling	.....	.....	.....	.....	.....
Summerville	.....	.....	.....	.....	.....
Throop	.....	.....	.....	.....	.....
Venice*	.....	.....	.....	.....	.....
Victory	.....	.....	.....	.....	.....
Totals	$95,000	$20,700	$40,000	$10,600	$134,000

CHAUTAUQUA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arkwright	.....	.....	.....	.....	.....
Busti	.....	.....	.....	.....	.....
Carroll	.....	.....	.....	.....	.....
Charlotte	.....	.....	.....	.....	.....
Chautauqua	.....	.....	$100,000	.....	.....
Cherry Creek	.....	.....	.....	.....	.....
Clymer	.....	.....	.....	.....	.....
Dunkirk, city	$40,400	$33,250	.....	$3,750	$17,210
Dunkirk	.....	8,000	.....	.....	.....
Ellery	.....	.....	.....	.....	500
Ellicott	.....	2,000	.....	.....	.....
Ellington	.....	.....	.....	.....	.....
French Creek	.....	.....	.....	.....	.....
Gerry	.....	15,000	.....	.....	.....
Hanover	.....	.....	.....	.....	.....
Harmony	.....	.....	.....	.....	.....
Jamestown, city	161,650	20,500	.....	30,000	64,800
Kiantone	.....	.....	.....	.....	.....
Mina	.....	.....	.....	.....	.....
Poland	.....	.....	.....	.....	.....
Pomfret	.....	.....	.....	.....	10,000
Portland	.....	.....	.....	.....	.....
Ripley	.....	.....	.....	.....	.....
Sheridan	.....	.....	.....	.....	.....
Sherman	.....	.....	.....	.....	.....
Stockton	.....	.....	.....	.....	.....
Villenova	.....	.....	.....	.....	.....
Westfield	.....	.....	.....	.....	11,000
Totals	$202,050	$78,750	$100,000	$33,750	$103,510

NOTE.— For continuation of this table, see page 64.
* No report.

CAYUGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Auburn, city	$42,000				$161,075
Aurelius					3,800
Brutus					18,775
Cato*					
Conquest*					
Fleming					800
Genoa					3,100
Ira					4,060
Ledyard*					
Locke*					
Mentz*					
Montezuma					2,075
Moravia	5,000		$3,500		26,915
Niles					1,375
Owasco					7,275
Scipio					4,100
Sempronius					2,500
Sennett					2,350
Springport	1,100				4,000
Sterling					4,050
Summerhill					4,460
Throop					3,500
Venice*					
Victory					4,725
Totals	$48,100		$3,500		$258,935

CHAUTAUQUA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arkwright					$1,425
Busti					10,360
Carroll					8,545
Charlotte					4,450
Chautauqua		$3,000			13,120
Cherry Creek					6,250
Clymer					8,100
Dunkirk, city	$23,000		$15,000		21,000
Dunkirk					400
Ellery	500	3,400			2,400
Ellicott					12,050
Ellington					1,560
French Creek					2,500
Gerry					4,700
Hanover					13,330
Harmony					14,550
Jamestown, city	130,000				119,080
Kiantone					
Mina					9,450
Poland					1,550
Pomfret	3,500				15,760
Portland	12,000				6,500
Ripley					7,250
Sheridan		5,800			1,900
Sherman	10,000				16,820
Stockton	4,200				4,375
Villenova					3,085
Westfield	83,200				2,660
Totals	$266,400	$12,200	$15,000		$313,170

NOTE.— For continuation of this table, see page 65.
* No report.

CAYUGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Auburn, city		$18,775		$130,000	$240,000
Aurelius					
Brutus					
Cato*					
Conquest*					
Fleming					
Genoa					
Ira					
Ledyard*					
Locke*					
Mentz*					
Montezuma					
Moravia					
Niles					
Owasco					
Scipio					
Sempronius					
Sennett					
Springport		600			
Sterling			$2,500		
Summerhill					
Throop					
Venice*					
Victory					
Totals		$19,375	$2,500	$130,000	$240,000

CHAUTAUQUA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arkwright					
Busti					
Carroll					
Charlotte					
Chautauqua					
Cherry Creek					
Clymer					
Dunkirk, city		$33,000	53,000		
Dunkirk					
Ellery					
Ellicott					
Ellington					
French Creek					
Gerry					
Hanover		6,600			
Harmony					
Jamestown, city		56,350		$110,800	$32,000
Kiantone					
Mina					
Poland					
Pomfret		14,500			
Portland					
Ripley					
Sheridan					
Sherman		2,700			
Stockton					
Villenova					
Westfield					
Totals		$113,150	$53,000	$110,800	$32,000

NOTE.— For conclusion of this table, see page 66.
* No report.

CAYUGA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Auburn, city	.....	.....	$53,500	$1,220,000	.....	$255,500
Aurelius	.....	.....	.....	.....	.....	800
Brutus	.....	.....	5,000	.....	.....	.....
Cato*	.....	.....	.....	.....	.....	.....
Conquest*	.....	.....	.....	.....	.....	.....
Fleming	.....	.....	.....	.....	.....	.....
Genoa	.....	.....	.....	.....	.....	.....
Ira	.....	.....	.....	.....	.....	.....
Ledyard*	.....	.....	.....	.....	.....	.....
Locke*	.....	.....	.....	.....	.....	.....
Mentz*	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....
Moravia	.....	.....	3,000	.....	.....	.....
Niles	.....	.....	.....	.....	.....	.....
Owasco	.....	.....	.....	.....	.....	1,000
Scipio	.....	.....	.....	.....	.....	.....
Sempronius	.....	.....	.....	.....	.....	.....
Sennett	.....	.....	.....	.....	.....	.....
Springport	.....	.....	3,000	.....	.....	.....
Sterling	.....	.....	.....	.....	.....	.....
Summerhill	.....	.....	.....	.....	.....	.....
Throop	.....	.....	.....	.....	.....	.....
Venice*	.....	.....	.....	.....	.....	.....
Victory	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$64,500	$1,220,000	.....	$257,300

CHAUTAUQUA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Arkwright	.....	.....	.....	.....	.....	.....
Busti	.....	.....	.....	.....	.....	.....
Carroll	.....	.....	.....	.....	.....	.....
Charlotte	.....	.....	.....	.....	.....	.....
Chautauqua	.....	.....	$1,200	$25,000	.....	$165,000
Cherry Creek	.....	.....	.....	.....	.....	.....
Clymer	.....	.....	.....	.....	.....	.....
Dunkirk, city	.....	.....	20,850	.....	$5,000	278,045
Dunkirk	.....	.....	.....	.....	.....	.....
Ellery	.....	.....	.....	.....	.....	2,400
Ellicott	.....	.....	2,800	.....	.....	.....
Ellington	.....	.....	.....	.....	.....	.....
French Creek	.....	.....	.....	.....	.....	.....
Gerry	.....	.....	.....	.....	.....	.....
Hanover	.....	.....	1,000	.....	.....	60,000
Harmony	.....	.....	.....	.....	.....	.....
Jamestown, city	.....	$4,300	.....	.....	.....	834,150
Kiantone	.....	.....	.....	.....	.....	.....
Mina	.....	.....	.....	.....	.....	.....
Poland	.....	.....	.....	.....	.....	.....
Pomfret	.....	.....	8,000	.....	.....	20,000
Portland	.....	.....	1,200	.....	.....	.....
Ripley	.....	.....	.....	.....	.....	.....
Sheridan	.....	.....	.....	.....	.....	.....
Sherman	.....	.....	.....	.....	.....	.....
Stockton	.....	.....	.....	.....	.....	.....
Villenova	.....	.....	.....	.....	.....	.....
Westfield	.....	.....	2,000	.....	.....	97,000
Totals	.....	$4,300	$37,050	$25,000	$5,000	$1,456,595

* No report.

CHEMUNG COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Ashland					
Baldwin					$600
Big Flats					
Catlin					
Chemung					
Elmira, city	$250,000	$2,580,000	$180,000	$1,363,000	
Elmira					1,000
Erin					
Horseheads					
Southport					
Van Etten					1,900
Veteran					
Totals	$250,000	$2,580,000	$180,000	$1,363,000	$3,500

CHENANGO COUNTY.

REAL ESTATE EXEMPTIONS

Afton					
Bainbridge					25,000
Columbus					
Coventry					
German					
Greene					
Guilford					
Lincklaen					
McDonough					
New Berlin					700
North Norwich					
Norwich			$48,000		
Otselic					550
Oxford		$360,000			9,700
Pharsalia					
Pitcher					
Plymouth					
Preston			28,500		
Sherburne					
Smithville					
Smyrna					3,500
Totals		$360,000	$76,500		$39,450

NOTE.— For continuation of this table, see page 68.

CHEMUNG COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Ashland	$15,750	$21,090	$36,840	$5,550	.....
Baldwin	2,400	6,650	9,650	2,400	.....
Big Flats	7,150	19,700	26,850	7,150	.....
Catlin	4,800	5,450	10,250	4,800	.....
Chemung	8,650	9,670	18,320	8,650	.....
Elmira, city	.....	2,984,885	7,357,885	890,000	$140,500
Elmira	2,100	9,585	12,685	2,100	.....
Erin	1,750	7,650	9,400	1,750	.....
Horseheads	.....	37,315	37,315	.....	.....
Southport	.....	28,120	28,120	.....	.....
Van Etten	9,510	42,900	54,310	7,510	.....
Veteran	7,400	17,960	25,360	7,400	.....
Totals	$59,510	$3,190,975	$7,626,985	$937,310	$140,500

CHENANGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Afton	$33,750	$95,100	$128,850	$18,750	.....
Bainbridge	71,800	61,600	158,400	31,800	.....
Columbus	3,900	9,530	13,430	3,900	.....
Coventry	3,750	22,875	26,625	3,750	.....
German	1,400	2,000	3,400	1,400	.....
Greene	37,070	130,205	167,275	37,070	.....
Guilford	16,750	51,955	68,705	16,750	.....
Lincklaen	1,900	4,275	6,175	1,900	.....
McDonough	2,300	18,930	21,230	2,300	.....
New Berlin	41,800	268,125	310,625	21,800	.....
North Norwich	5,725	22,635	28,360	5,725	.....
Norwich	79,200	175,260	302,460	58,200	.....
Otselic	5,080	12,435	18,065	5,080	.....
Oxford	41,650	81,850	493,200	24,650	.....
Pharsalia	3,900	9,345	13,245	3,900	.....
Pitcher	4,780	13,330	18,110	4,780	.....
Plymouth	3,170	15,500	18,670	3,170	.....
Preston	2,475	4,400	35,375	2,475	.....
Sherburne	30,250	66,440	96,690	10,250	.....
Smithville	.....	5,450	5,450	.....	.....
Smyrna	5,600	29,490	38,590	5,600	.....
Totals	$396,250	$1,100,730	$1,972,930	$263,250	.....

NOTE.— For continuation of this table, see page 69.

CHEMUNG COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Ashland	.....	$14,000	$2,000	.....	$600
Baldwin	.....	2,700	.....	$1,600	1,000
Big Flats	.....	4,400	2,600	.....	11,150
Catlin	.....	2,700	.....	300	1,750
Chemung	.....	4,300	.....	.....	1,500
Elmira, city	$272,000	1,453,200	28,600	38,075	295,000
Elmira	.....	.....	.....	.....	.....
Erin	.....	1,250	150	1,500	450
Horseheads	.....	.....	.....	1,350	.....
Southport	.....	8,100	2,800	1,050	1,500
Van Etten	.....	8,300	2,100	1,000	22,900
Veteran	.....	7,700	1,450	.....	1,200
Totals	$272,000	$1,506,650	$39,700	$44,875	$337,050

CHENANGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Afton	.....	$12,000	$3,000	$5,400	$51,900
Bainbridge	.....	34,500	6,000	.....	14,000
Columbus	.....	5,350	.....	.....	1,530
Coventry	.....	16,000	1,300	.....	2,500
German	.....	200	.....	.....	200
Greene	.....	64,240	4,620	220	6,875
Guilford	.....	29,500	7,000	2,500	2,195
Lincklaen	.....	1,750	.....	475	1,300
McDonough	.....	9,000	1,000	.....	4,200
New Berlin	.....	23,100	8,400	.....	229,750
North Norwich	.....	4,800	.....	.....	15,800
Norwich	.....	70,500	9,800	.....	13,600
Otselic	.....	2,520	1,700	.....	3,420
Oxford	.....	46,000	11,000	.....	5,900
Pharsalia	.....	4,700	1,500	.....	2,000
Pitcher	.....	5,000	1,750	.....	4,500
Plymouth	.....	3,500	.....	.....	12,000
Preston	.....	1,800	.....	.....	2,350
Sherburne	.....	36,250	6,000	.....	2,100
Smithville	.....	.....	.....	.....	.....
Smyrna	.....	10,000	800	.....	2,400
Totals	.....	$380,710	$63,870	$8,595	$378,520

NOTE.— For continuation of this table, see page 70.

CHEMUNG COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Ashland					
Baldwin					
Big Flats					
Catlin					
Chemung					
Elmira, city	$161,700	$50,000		$103,100	$139,400
Elmira					
Erin					850
Horseheads					
Southport				1,800	
Van Etten					1,000
Veteran					
Totals	$161,700	$50,000		$104,900	$141,250

CHENANGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Afton					
Bainbridge					
Columbus					
Coventry					
German					
Greene				$2,750	$1,320
Guilford					
Lincklaen					
McDonough					
New Berlin					
North Norwich					
Norwich	$4,000			2,000	5,000
Otselic					
Oxford		$360,000			
Pharsalia					
Pitcher					
Plymouth					
Preston			$28,500		
Sherburne					
Smithville					
Smyrna					
Totals	$4,000	$360,000	$28,500	$4,750	$6,320

NOTE.— For continuation of this table, see page 71.

CHEMUNG COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Ashland					$4,490
Baldwin					1,350
Big Flats					1,550
Catlin					700
Chemung					3,870
Elmira, city	$100,000		$3,000		200,310
Elmira					9,585
Erin					3,450
Horseheads					35,965
Southport					12,870
Van Etten					7,600
Veteran					7,610
Totals	$100,000		$3,000		$289,350

CHENANGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Afton			$10,000		$12,800
Bainbridge					7,100
Columbus					2,650
Coventry					3,075
German					1,600
Greene	$33,000		$2,750		14,430
Guilford					10,760
Lincklaen					750
McDonough					4,730
New Berlin					6,875
North Norwich					2,035
Norwich	10,000		8,000		52,360
Otselic					4,795
Oxford	3,000				15,950
Pharsalia					1,145
Pitcher					2,080
Plymouth					
Preston					250
Sherburne	12,000				10,090
Smithville					5,450
Smyrna					16,290
Totals	$58,000		$20,750		$175,215

NOTE.— For continuation of this table, see page 72.

CHEMUNG COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Ashland					
Baldwin					
Big Flats					
Catlin					
Chemung					
Elmira, city		$168,000		$250,000	$80,000
Elmira					
Erin					
Horseheads					
Southport					
Van Etten					
Veteran					
Totals		$168,000		$250,000	$80,000

CHENANGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Afton					
Bainbridge					
Columbus					
Coventry					
German					
Greene					
Guilford					
Lincklaen					
McDonough					
New Berlin					
North Norwich					
Norwich		$6,000			
Otselic					
Oxford		6,500			
Pharsalia					
Pitcher					
Plymouth					
Preston					
Sherburne					
Smithville					
Smyrna					
Totals		$12,500			

NOTE.— For conclusion of this table, see page 73.

CHEMUNG COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Ashland	.....	.....	.....	$200	.....	$10,000
Baldwin	.....	.....	.....	.....	.....	600
Big Flats	.....	.....	.....	.....	.....	.....
Catlin	.....	.....	.....	.....	.....	.....
Chemung	.....	.....	.....	.....	.....	.....
Elmira, city	.....	.....	$105,000	$100,000	.....	2,780,000
Elmira	.....	.....	.....	.....	.....	1,000
Erin	.....	.....	.....	.....	.....	.....
Horseheads	.....	.....	.....	.....	.....	.....
Southport	.....	.....	.....	.....	.....	.....
Van Etten	.....	.....	1,900	.....	.....	2,000
Veteran	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$106,900	$100,200	.....	$2,793,600

CHENANGO COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Afton	.....	.....	.....	.....	.....	$15,000
Bainbridge	.....	.....	.....	.....	.....	65,000
Columbus	.....	.....	.....	.....	.....	.....
Coventry	.....	.....	.....	.....	.....	.....
German	.....	.....	.....	.....	.....	.....
Greene	.....	.....	.....	.....	.....	.....
Guilford	.....	.....	.....	.....	.....	.....
Lincklaen	.....	.....	.....	.....	.....	.....
McDonough	.....	.....	.....	.....	.....	.....
New Berlin	.....	.....	$700	.....	.....	20,000
North Norwich	.....	.....	.....	.....	.....	.....
Norwich	.....	.....	.....	$15,000	.....	48,000
Otselic	.....	.....	550	.....	.....	.....
Oxford	.....	.....	3,200	.....	.....	17,000
Pharsalia	.....	.....	.....	.....	.....	.....
Pitcher	.....	.....	.....	.....	.....	.....
Plymouth	.....	.....	.....	.....	.....	.....
Preston	.....	.....	.....	.....	.....	.....
Sherburne	.....	.....	.....	.....	.....	20,000
Smithville	.....	.....	.....	.....	.....	.....
Smyrna	.....	.....	500	.....	.....	3,000
Totals	.....	.....	$4,950	$15,000	.....	$188,000

CLINTON COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Altona					$2,460
Ausable					
Beekmantown	$5,000		$94,550		
Black Brook					
Champlain	19,500				40,000
Chazy					
Clinton					50
Dannemora		$2,080,250			3,000
Ellenburg					
Mooers					1,000
Peru					1,400
Plattsburg, city	810,000	125,000	90,000	$411,700	
Plattsburg	19,000	52,865			
Saranac					
Schuyler Falls*					
Totals	$853,500	$2,258,115	$184,550	$411,700	$47,910

COLUMBIA COUNTY.

REAL ESTATE EXEMPTIONS

Ancram					
Austerlitz					
Canaan					$600
Chatham					
Claverack					2,000
Clermont					1,000
Copake					
Gallatin					
Germantown					8,000
Ghent			$30,000		1,200
Greenport					
Hillsdale					
Hudson, city	$50,000	$696,345	$237,000	$414,550	
Kinderhook		80,000			47,000
Livingston					
New Lebanon					
Stockport					
Stuyvesant					
Taghkanic					
Totals	$50,000	$776,345	$267,000	$414,550	$59,800

NOTE.— For continuation of this table, see page 75.
* No report.

CLINTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Altona	$5,780	$20,960	$29,200	$5,780	.....
Ausable	.....	5,275	5,275	.....	.....
Beekmantown	8,250	14,880	122,680	8,250	.....
Black Brook	1,700	4,025	5,725	1,700	.....
Champlain	10,200	73,670	143,370	10,200	$625
Chazy	9,500	16,790	26,290	9,500	.....
Clinton	3,400	5,020	8,470	3,400	.....
Dannemora	15,375	15,205	2,113,830	15,375	.....
Ellenburg	.....	4,100	4,100	.....	.....
Mooers	23,000	27,805	51,805	23,000	.....
Peru	3,950	9,700	15,050	3,950	.....
Plattsburg, city	.....	705,450	2,142,150	281,000	71,000
Plattsburg	5,700	385,480	463,045	5,700	375,000
Saranac	.....	3,705	3,705	.....	.....
Schuyler Falls*	.....	.....	.....	.....	.....
Totals	$86,855	$1,292,065	$5,134,695	$367,855	$446,625

COLUMBIA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ancram	$5,600	$18,800	$24,400	$5,600	.....
Austerlitz	4,260	15,165	19,425	4,260	.....
Canaan	10,700	33,800	45,100	10,700	$15,000
Chatham	54,400	105,525	159,925	14,400	.....
Claverack	37,200	114,300	153,500	37,000	.....
Clermont	7,080	8,800	16,880	7,080	.....
Copake	6,600	63,250	69,850	6,600	.....
Gallatin	2,900	7,700	10,600	2,900	.....
Germantown	2,800	12,435	23,235	2,800	.....
Ghent	37,400	64,050	132,650	37,400	.....
Greenport	8,000	17,000	25,000	8,000	.....
Hillsdale	11,200	17,875	29,075	11,200	.....
Hudson, city	.....	588,650	1,986,545	86,000	661,345
Kinderhook	76,300	181,400	384,700	81,300	80,000
Livingston	7,200	37,975	45,175	7,200	.....
New Lebanon	5,550	18,700	24,250	5,550	.....
Stockport	5,800	18,235	24,035	5,800	500
Stuyvesant	9,600	28,250	37,850	9,600	.....
Taghkanic	2,550	10,350	12,900	2,550	.....
Totals	$295,140	$1,362,260	$3,225,095	$295,940	$756,845

NOTE.— For continuation of this table, see page 76.
* No report.

CLINTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Altona	.....	$19,860	.....	.....	.....
Ausable	.....	.....	.....	.....	.....
Beekmantown	.....	5,325	$1,125	.....	$345
Black Brook	.....	3,000	.....	.....	.....
Champlain	.....	55,440	.....	.....	1,195
Chazy	.....	12,480	.....	$320	930
Clinton	.....	3,250	1,000	.....	100
Dannemora	.....	13,930	.....	.....	.....
Ellenburg	.....	320	.....	660	.....
Mooers	.....	21,800	.....	1,125	2,000
Peru	.....	6,550	1,450	.....	1,700
Plattsburg, city	.....	313,000	65,000	3,000	10,500
Plattsburg	.....	6,350	.....	.....	760
Saranac	.....	.....	.....	.....	.....
Schuyler Falls*	.....	.....	.....	.....	.....
Totals	.....	$461,305	$68,575	$5,105	$17,530

COLUMBIA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ancram	.....	$6,800	$3,000	.....	$500
Austerlitz	.....	8,000	1,000	.....	625
Canaan	.....	10,200	1,000	.....	4,000
Chatham	.....	53,700	8,800	.....	.....
Claverack	.....	54,400	13,500	$3,000	18,500
Clermont	.....	3,500	2,300	.....	2,500
Copake	.....	26,500	3,200	.....	32,000
Gallatin	.....	4,000	1,000	2,300	.....
Germantown	.....	3,900	2,000	.....	1,000
Ghent	.....	30,300	7,800	1,500	5,650
Greenport	.....	14,000	3,000	.....	.....
Hillsdale	.....	8,700	3,300	.....	4,100
Hudson, city	.....	280,000	13,000	13,500	47,000
Kinderhook	.....	90,000	26,000	1,500	58,000
Livingston	.....	26,000	7,000	.....	1,500
New Lebanon	.....	14,900	.....	.....	2,250
Stockport	.....	7,800	3,325	900	1,210
Stuyvesant	.....	12,300	3,300	.....	650
Taghkanic	.....	3,500	1,650	.....	5,000
Totals	.....	$658,500	$104,175	$22,700	$184,485

NOTE.— For continuation of this table, see page 77.
*No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Cincinnatus*	.....	.....	.....	.....	.....
Cortland, city	.....	$787,645	$1,609,295	$428,000	.....
Cortlandville	$25,325	72,200	139,675	25,325	.....
Cuyler*	.....	.....	.....	.....	.....
Freetown	2,350	4,525	7,275	2,350	.....
Harford	.....	1,550	1,550	.....	.....
Homer	45,700	114,480	176,330	44,800	.....
Lapeer	1,180	3,225	4,405	1,180	.....
Marathon	19,600	120,500	145,100	9,600	.....
Preble	4,100	9,190	13,290	4,100	.....
Scott*	.....	.....	.....	.....	.....
Solon*	.....	.....	.....	.....	.....
Taylor	1,700	7,850	9,550	1,700	.....
Truxton	8,400	16,150	24,550	8,400	.....
Virgil	4,550	9,850	14,400	4,550	.....
Willett*	.....	.....	.....	.....	.....
Totals	$112,905	$1,147,165	$2,145,420	$530,005	.....

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes	$8,350	$18,450	$26,800	$8,350	.....
Bovina	6,525	17,700	24,225	6,525	.....
Colchester	22,300	14,800	37,100	22,300	.....
Davenport	10,300	16,700	27,000	10,300	.....
Delhi	80,000	72,650	275,150	30,000	.....
Deposit	2,800	35,450	39,950	2,800	.....
Franklin	31,400	40,590	72,990	13,400	.....
Hamden	5,900	6,100	12,800	5,900	.....
Hancock	28,700	23,125	52,575	28,700	.....
Harpersfield	5,000	18,350	23,450	5,000	.....
Kortright	8,500	23,800	32,800	8,500	.....
Masonville	5,125	15,625	20,750	5,125	.....
Meredith	5,000	11,500	16,500	5,000	.....
Middletown	52,350	34,600	88,950	52,350	.....
Roxbury	29,250	108,100	141,550	29,250	.....
Sidney	12,100	57,415	77,515	12,100	.....
Stamford	17,300	31,200	54,500	17,300	.....
Tompkins	7,975	14,895	22,870	7,975	.....
Walton	52,950	112,440	215,390	52,950	.....
Totals	$391,825	$673,490	$1,262,865	$323,825	.....

NOTE.— For continuation of this table, see page 83.
* No report.

CLINTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension funds.
Altona					$1,100
Ausable					5,275
Beekmantown					8,085
Black Brook					1,025
Champlain	$8,725				4,960
Chazy	1,000				1,660
Clinton					670
Dannemora					1,275
Ellenburg					3,120
Mooers					2,880
Peru					
Plattsburg, city		$5,000	$5,000		42,950
Plattsburg					3,370
Saranac					3,705
Schuyler Falls*					
Totals	$9,725	$5,000	$5,000		$80,075

COLUMBIA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ancram					$1,000
Austerlitz					5,540
Canaan					800
Chatham		$40,000			8,025
Claverack	$1,400				13,000
Clermont					500
Copake					550
Gallatin					400
Germantown					5,535
Ghent			$15,000		3,900
Greenport					
Hillsdale					1,775
Hudson, city		15,000			17,350
Kinderhook					5,900
Livingston					2,975
New Lebanon	400				1,150
Stockport					4,500
Stuyvesant					
Taghkanic					200
Totals	$1,800	$55,000	$15,000		$73,000

NOTE.— For continuation of this table, see page 79.
* No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Cincinnatus*	.....	.....	.....	.....	.....
Cortland, city	.....	$787,645	$1,609,295	$428,000	.....
Cortlandville	$25,325	72,200	139,675	25,325	.....
Cuyler*	.....	.....	.....	.....	.....
Freetown	2,350	4,525	7,275	2,350	.....
Harford	.....	1,550	1,550	.....	.....
Homer	45,700	114,480	176,330	44,800	.....
Lapeer	1,180	3,225	4,405	1,180	.....
Marathon	19,600	120,500	145,100	9,600	.....
Preble	4,100	9,190	13,290	4,100	.....
Scott*	.....	.....	.....	.....	.....
Solon*	.....	.....	.....	.....	.....
Taylor	1,700	7,850	9,550	1,700	.....
Truxton	8,400	16,150	24,550	8,400	.....
Virgil	4,550	9,850	14,400	4,550	.....
Willett*	.....	.....	.....	.....	.....
Totals	$112,905	$1,147,165	$2,145,420	$530,005	.....

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes	$8,350	$18,450	$26,800	$8,350	.....
Bovina	6,525	17,700	24,225	6,525	.....
Colchester	22,300	14,800	37,100	22,300	.....
Davenport	10,300	16,700	27,000	10,300	.....
Delhi	80,000	72,650	275,150	30,000	.....
Deposit	2,800	35,450	39,950	2,800	.....
Franklin	31,400	40,590	72,990	13,400	.....
Hamden	5,900	6,100	12,800	5,900	.....
Hancock	28,700	23,125	52,575	28,700	.....
Harpersfield	5,000	18,350	23,450	5,000	.....
Kortright	8,500	23,800	32,800	8,500	.....
Masonville	5,125	15,625	20,750	5,125	.....
Meredith	5,000	11,500	16,500	5,000	.....
Middletown	52,350	34,600	88,950	52,350	.....
Roxbury	29,250	108,100	141,550	29,250	.....
Sidney	12,100	57,415	77,515	12,100	.....
Stamford	17,300	31,200	54,500	17,300	.....
Tompkins	7,975	14,895	22,870	7,975	.....
Walton	52,950	112,440	215,390	52,950	.....
Totals	$391,825	$673,490	$1,262,865	$323,825	.....

NOTE.— For continuation of this table, see page 83.
* No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Cincinnatus*					
Cortland, city		$358,750	$16,900	$1,500	$196,000
Cortlandville		35,000	5,800	1,500	8,100
Cuyler*					
Freetown		2,000	1,275		650
Harford					
Homer		59,000	5,700		5,900
Lapeer		1,200		500	1,400
Marathon		24,700	7,200	4,900	66,000
Preble		4,900	900	450	840
Scott*					
Solon*					
Taylor		2,300	900	500	775
Truxton		5,550	2,600		1,450
Virgil		5,500	1,600		825
Willett*					
Totals		$498,900	$42,875	$9,350	$281,940

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes		$11,300	$4,000		$2,850
Bovina		11,200	2,200		3,800
Colchester		6,400	3,500	$1,000	3,900
Davenport		13,000	2,500		1,200
Delhi		53,000	11,000		1,175
Deposit		22,300	3,400	600	2,100
Franklin		23,800	5,500		6,000
Hamden		3,200	2,900		
Hancock		16,700	3,050		950
Harpersfield		7,000	2,500		6,700
Kortright		13,000	6,300		2,000
Masonville		9,500	2,400		500
Meredith		6,850	2,300		850
Middletown		12,000	4,000	1,150	3,400
Roxbury		80,000	18,250		5,000
Sidney		20,000	5,300		17,400
Stamford		13,700	6,200		5,100
Tompkins		6,500	2,000		900
Walton		70,000	13,800	3,600	5,950
Totals		$399,450	$101,100	$6,350	$69,775

NOTE.— For continuation of this table, see page 84.
* No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Cincinnatus*					
Cortland, city	$80,000			$7,000	
Cortlandville			$40,000		
Cuyler*					
Freetown					
Harford					
Homer				$17,400	
Lapeer					
Marathon					
Preble					
Scott*					
Solon*					
Taylor					
Truxton					
Virgil					
Willett*					
Totals	$80,000		$40,000	$24,400	

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes					$300
Bovina					
Colchester					
Davenport					
Delhi			$20,000		
Deposit	$4,000				
Franklin					
Hamden					
Hancock					
Harpersfield					1,300
Kortright					2,500
Masonville					
Meredith					
Middletown					
Roxbury					
Sidney					2,500
Stamford					
Tompkins					
Walton				$1,500	
Totals	$4,000		$20,000	$1,500	$6,600

NOTE.— For continuation of this table, see page 85.
* No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Cincinnatus*					
Cortland, city	$7,000		$22,000	$37,250	$61,245
Cortlandville	8,000				13,800
Cuyler*					
Freetown					600
Harford					1,550
Homer	10,000				16,480
Lapeer					125
Marathon	10,000				7,700
Preble					2,100
Scott*					
Solon*					
Taylor					3,375
Truxton					6,550
Virgil					1,925
Willett*					
Totals	$35,000		$22,000	$37,250	$115,450

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes					
Bovina					$500
Colchester					
Davenport					
Delhi					7,475
Deposit					3,050
Franklin					5,290
Hamden					
Hancock					2,425
Harpersfield					850
Kortright					
Masonville					3,225
Meredith					1,500
Middletown	$4,000		$2,000		8,050
Roxbury					4,850
Sidney					12,215
Stamford					6,200
Tompkins					5,495
Walton					17,590
Totals	$4,000		$2,000		$78,715

NOTE.— For continuation of this table, see page 86.
* No report.

CORTLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Cincinnatus*					
Cortland, city		$9,400		$20,000	
Cortlandville					
Cuyler*					
Freetown					
Harford					
Homer		650			
Lapeer					
Marathon					
Preble					
Scott*					
Solon*					
Taylor					
Truxton					
Virgil					
Willett*					
Totals		$10,050		$20,000	

DELAWARE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Andes					
Bovina					
Colchester					
Davenport					
Delhi					
Deposit					
Franklin					
Hamden					
Hancock					
Harpersfield					
Kortright					
Masonville					
Meredith					
Middletown					
Roxbury					
Sidney					
Stamford					
Tompkins					
Walton		$10,000			$40,000
Totals		$10,000			$40,000

NOTE.— For conclusion of this table, see page 87.
* No report.

CORTLAND COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Cincinnatus*						
Cortland, city			$21,000	$18,750		$324,500
Cortlandville						2,150
Cuyler*						
Freetown						400
Harford						
Homer			900			15,500
Lapeer						
Marathon						15,000
Preble						
Scott*						
Solon*						
Taylor						
Truxton						
Virgil						
Willett*						
Totals			$21,900	$18,750		$357,550

DELAWARE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Andes						
Bovina						
Colchester						
Davenport						
Delhi			$2,500	$20,000		$130,000
Deposit			1,700			
Franklin			1,000			18,000
Hamden			800			
Hancock			750			
Harpersfield						100
Kortright			500			
Masonville						
Meredith						
Middletown			2,000			
Roxbury			2,250			1,950
Sidney						8,000
Stamford			6,000			
Tompkins						
Walton						
Totals			$17,500	$20,000		$158,050

* No report.

DUTCHESS COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Amenia					
Beekman					
Clinton					
Dover		$22,300			
East Fishkill					$500
Fishkill					6,300
Hyde Park					19,000
La Grange					
Milan					
Northeast					2,500
Pawling					
Pine Plains					900
Pleasant Valley					
Poughkeepsie, city	$150,000	$70,000	$200,000	$795,600	
Poughkeepsie		3,601,860			
Red Hook					1,000
Rhinebeck					28,000
Stanford					
Union Vale					
Wappinger					7,000
Washington			75,000		4,500
Totals	$150,000	$3,694,160	$275,000	$795,600	$69,700

ERIE COUNTY.

REAL ESTATE EXEMPTIONS

Alden			$25,750		$300
Amherst					21,000
Aurora					7,500
Boston					1,400
Brant*					
Buffalo, city	$7,404,775	$4,403,775	1,229,070	$19,215,255	
Cheektowaga					9,000
Clarence					1,200
Colden					825
Collins		1,025,000			7,000
Concord					4,500
East Hamburg					1,000
Eden					
Elma					500
Evans					
Grand Island					2,000
Hamburg					8,850
Holland					600
Lackawanna, city				29,500	
Lancaster					45,000
Marilla					
Newstead					10,500
North Collins					1,000
Sardinia*					
Tonawanda, city		90,000		133,600	
Tonawanda					10,000
Wales*					
West Seneca					2,950
Totals	$7,404,775	$5,518,775	$1,254,820	$19,378,355	$135,125

NOTE.— For continuation of this table, see page 89.
* No report.

DUTCHESS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Amenia	$4,300	$21,550	$25,850	$4,300	.....
Beekman	3,500	7,505	11,005	3,500	.....
Clinton	4,700	21,930	26,630	4,700	.....
Dover	22,200	36,400	80,900	22,200	.....
East Fishkill	7,700	25,350	33,550	7,700	.....
Fishkill	20,300	94,050	120,650	20,300	.....
Hyde Park	21,500	391,115	431,615	21,500	.....
La Grange	6,700	10,275	16,975	6,700	.....
Milan	3,350	5,850	9,200	3,350	.....
Northeast	7,100	28,300	37,900	7,100	.....
Pawling	9,000	54,775	63,775	9,000	$13,000
Pine Plains	17,500	48,300	66,700	17,500	.....
Pleasant Valley	5,550	28,180	33,730	5,550	.....
Poughkeepsie, city	.....	1,572,085	2,787,685	468,500	17,850
Poughkeepsie	26,700	2,830,210	6,458,770	26,700	17,000
Red Hook	35,600	281,490	318,090	35,600	.....
Rhinebeck	43,200	173,500	244,700	43,200	.....
Stanford	7,500	20,670	28,170	7,500	.....
Union Vale	5,100	81,060	86,160	5,100	.....
Wappinger	18,700	171,700	197,400	18,700	.....
Washington	127,800	76,200	283,500	127,800	.....
Totals	$398,000	$5,980,495	$11,362,955	$866,500	$47,850

ERIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alden	$9,950	$40,350	$76,350	$9,950	$1,400
Amherst	22,600	157,400	201,000	22,600	.....
Aurora	58,400	201,875	267,775	58,400	12,500
Boston	3,375	10,875	15,650	3,375	4,600
Brant*	.....	.....	.....	.....	.....
Buffalo, city	.....	21,880,185	54,133,060	6,087,155	1,908,390
Cheektowaga	53,700	123,500	186,200	53,700	.....
Clarence	34,200	72,300	107,700	34,200	.....
Colden	8,200	10,600	19,625	8,200	.....
Collins	9,400	255,185	1,296,585	9,400	25,000
Concord	95,000	100,350	199,850	75,000	12,000
East Hamburg	10,600	29,125	40,725	10,600	.....
Eden	11,650	47,350	59,000	11,650	.....
Elma	8,600	33,250	42,350	8,600	.....
Evans	27,800	48,100	75,900	27,800	.....
Grand Island	2,000	14,600	18,600	2,000	.....
Hamburg	67,000	139,150	215,000	67,000	5,000
Holland	9,050	8,975	18,625	9,050	.....
Lackawanna, city	.....	57,625	87,125	27,000	10,000
Lancaster	44,800	263,005	352,805	44,800	20,000
Marilla	4,350	12,065	16,415	4,350	.....
Newstead	78,900	84,525	173,925	38,900	.....
North Collins	13,000	59,750	73,750	13,000	.....
Sardinia*	.....	.....	.....	.....	.....
Tonawanda, city	.....	137,260	360,860	116,500	10,000
Tonawanda	49,200	167,310	226,510	49,200	.....
Wales*	.....	.....	.....	.....	.....
West Seneca	10,200	114,975	128,125	10,200	5,400
Totals	$631,975	$24,069,685	$58,393,510	$6,802,630	$2,014,290

NOTE.— For continuation of this table, see page 90.
* No report.

DUTCHESS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Amenia	.....	$9,300	$5,100	.....	$4,300
Beekman	.....	3,500	1,200	.....	1,750
Clinton	.....	6,000	1,850	.....	3,700
Dover	.....	22,000	4,500	.....	8,700
East Fishkill	.....	18,000	3,000	.....	3,200
Fishkill	.....	22,900	2,800	$1,200	64,600
Hyde Park	$300,000	80,000	8,500	.....	700
La Grange	.....	7,500	1,500	.....	500
Milan	.....	3,300	1,000	.....	1,050
Northeast	.....	16,300	5,500	.....	3,300
Pawling	.....	17,600	7,000	.....	1,050
Pine Plains	.....	30,000	12,200	.....	2,800
Pleasant Valley	.....	15,500	5,000	3,580	3,400
Poughkeepsie, city	41,000	841,860	30,000	3,700	4,300
Poughkeepsie	2,469,880	.....	6,000	1,500	87,100
Red Hook	100,600	136,800	21,300	.....	.....
Rhinebeck	.....	100,000	13,600	.....	.....
Stanford	.....	10,000	4,450	.....	3,100
Union Vale	.....	7,000	1,300	.....	2,700
Wappinger	.....	134,500	6,950	1,700	15,500
Washington	.....	36,000	6,000	.....	4,000
Totals	$2,911,480	$1,518,060	$148,750	$11,680	$215,750

ERIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alden	.....	$30,900	$2,750	.....	$1,850
Amherst	$20,000	43,300	4,900	.....	38,000
Aurora	.....	114,000	15,500	$1,500	32,500
Boston	.....	4,325	900	.....	1,050
Brant*	.....	.....	.....	.....	.....
Buffalo, city	1,003,255	11,446,925	431,790	115,385	1,749,075
Cheektowaga	.....	13,400	.....	.....	50,100
Clarence	.....	52,000	10,600	1,500	2,300
Colden	.....	7,200	700	.....	400
Collins	.....	12,000	4,000	.....	34,900
Concord	.....	33,000	12,000	2,400	10,000
East Hamburg	.....	20,000	4,400	.....	2,500
Eden	.....	30,000	11,500	1,500	3,750
Elma	.....	15,000	8,800	.....	4,200
Evans	.....	16,300	5,300	.....	3,100
Grand Island	.....	10,000	3,700	.....	900
Hamburg	.....	50,000	10,250	1,500	41,000
Holland	.....	4,800	1,500	.....	1,850
Lackawanna, city	.....	30,000	4,600	.....	2,300
Lancaster	.....	210,000	13,780	.....	14,625
Marilla	.....	6,200	1,200	.....	600
Newstead	.....	42,800	7,000	.....	6,600
North Collins	.....	20,000	9,200	.....	28,500
Sardinia*	.....	.....	.....	.....	.....
Tonawanda, city	.....	99,000	10,100	.....	.....
Tonawanda	.....	30,000	10,500	4,500	112,300
Wales*	.....	.....	.....	.....	.....
West Seneca	.....	20,050	4,000	.....	1,900
Totals	$1,023,255	$12,361,200	$588,970	$128,285	$2,144,300

NOTE.— For continuation of this table, see page 91.
* No report.

DUTCHESS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Amenia					
Beekman					
Clinton					
Dover					
East Fishkill					
Fishkill					$800
Hyde Park					
La Grange					
Milan					
Northeast					
Pawling					
Pine Plains					
Pleasant Valley					
Poughkeepsie, city	$161,275	$51,400		$123,500	174,000
Poughkeepsie	3,721,860			80,200	47,000
Red Hook		16,500			1,000
Rhinebeck				8,000	
Stanford					
Union Vale				70,000	
Wappinger					
Washington			$75,000		5,200
Totals	$3,883,135	$67,900	$75,000	$281,700	$228,000

ERIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alden			$25,750		$1,200
Amherst				$49,000	
Aurora				6,000	
Boston					
Brant*					
Buffalo, city	$3,985,210	$1,197,525	450,000	646,755	858,620
Cheektowaga		50,000		5,000	5,000
Clarence				2,000	
Colden					
Collins	1,000,000				
Concord					20,000
East Hamburg					
Eden					
Elma					
Evans	5,000			1,000	9,500
Grand Island					
Hamburg					2,000
Holland					
Lackawanna, city	10,000				125
Lancaster					
Marilla					
Newstead					
North Collins					
Sardinia*					
Tonawanda, city					
Tonawanda					
Wales*					
West Seneca	2,000	53,200		25,075	1,700
Totals	$5,002,210	$1,300,725	$475,750	$734,830	$898,145

NOTE.— For continuation of this table, see page 92.
* No report.

DUTCHESS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Amenia					$2,850
Beekman					1,055
Clinton					10,380
Dover					1,200
East Fishkill					1,150
Fishkill					1,750
Hyde Park					1,915
La Grange					775
Milan					500
Northeast					3,200
Pawling	$10,000				6,125
Pine Plains					3,300
Pleasant Valley	700				
Poughkeepsie, city	75,000	$7,000		$5,500	35,700
Poughkeepsie					1,530
Red Hook					5,290
Rhinebeck	50,000				1,900
Stanford					3,120
Union Vale					60
Wappinger	10,000				3,050
Washington	25,000				
Totals	$170,700	$7,000		$5,500	$84,850

ERIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alden	$350				$1,900
Amherst					2,200
Aurora					19,875
Boston					
Brant*					
Buffalo, city	$719,025	$125,000		$15,975	427,255
Cheektowaga					
Clarence			$700		3,200
Colden					2,300
Collins					4,285
Concord		1,800			9,150
East Hamburg					2,225
Eden	600				
Elma					5,250
Evans					7,900
Grand Island					
Hamburg			25,000		4,400
Holland					825
Lackawanna, city					600
Lancaster					4,600
Marilla					4,065
Newstead					5,425
North Collins					2,050
Sardinia*					
Tonawanda, city		1,000			17,160
Tonawanda					10,010
Wales*					
West Seneca					1,650
Totals	$719,975	$127,800	$25,700	$15,975	$536,325

NOTE.— For continuation of this table, see page 93.
* No report.

DUTCHESS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Amenia					
Beekman					
Clinton					
Dover					
East Fishkill					
Fishkill					
Hyde Park					
La Grange					
Milan					
Northeast					
Pawling					
Pine Plains					
Pleasant Valley					
Poughkeepsie, city		$140,000		$150,000	$70,000
Poughkeepsie					
Red Hook					
Rhinebeck					
Stanford					
Union Vale					
Wappinger		7,000			
Washington					
Totals		$147,000		$150,000	$70,000

ERIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alden					
Amherst					
Aurora					
Boston					
Brant*					
Buffalo, city		$7,231,330	$4,819,400	$2,025,875	$825,035
Cheektowaga					
Clarence					
Colden					
Collins	$200,000				
Concord		20,000			
East Hamburg					
Eden					
Elma					
Evans					
Grand Island					
Hamburg		6,050			
Holland					
Lackawanna, city					
Lancaster					
Marilla					
Newstead	22,700	9,000			
North Collins					
Sardinia*					
Tonawanda, city		10,000			90,000
Tonawanda					
Wales*					
West Seneca					
Totals	$222,700	$7,276,380	$4,819,400	$2,025,875	$915,035

NOTE.— For conclusion of this table, see page 94.
* No report.

DUTCHESS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Amenia						
Beekman						
Clinton						
Dover				$22,300		
East Fishkill						$500
Fishkill			$6,300			
Hyde Park			19,000			
La Grange						
Milan						
Northeast			2,500			
Pawling						
Pine Plains			900			
Pleasant Valley						
Poughkeepsie, city			60,500	20,000	$6,700	299,900
Poughkeepsie						
Red Hook			1,000			
Rhinebeck			8,000			20,000
Stanford						
Union Vale						
Wappinger						
Washington			4,500			
Totals			$102,700	$42,300	$6,700	$320,400

ERIE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Alden						$300
Amherst			$1,000			20,000
Aurora			7,500			
Boston			750			650
Brant*						
Buffalo, city	$475,000		504,725	$457,460	$651,405	5,975,490
Cheektowaga			8,000			1,000
Clarence			1,200			
Colden			825			
Collins			7,000			
Concord			4,500			
East Hamburg			1,000			
Eden						
Elma			500			
Evans						
Grand Island						2,000
Hamburg			2,800			
Holland			600			
Lackawanna, city			2,500			
Lancaster						45,000
Marilla						
Newstead			1,500			40,000
North Collins			1,000			
Sardinia*						
Tonawanda, city			7,100			
Tonawanda			10,000			
Wales*						
West Seneca			2,950			
Totals	$475,000		$565,450	$457,460	$651,405	$6,084,440

* No report.

ESSEX COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Chesterfield					$6,000
Crown Point	$50,000				
Elizabethtown					
Essex					3,500
Jay					
Keene					1,000
Lewis					
Minerva					
Moriah					2,500
Newcomb					
North Elba					7,000
North Hudson					
Saint Armand					
Schroon					
Ticonderoga					
Westport	3,000				
Willsboro					21,350
Wilmington					
Totals	$53,000				$41,350

FRANKLIN COUNTY.

REAL ESTATE EXEMPTIONS

Altamont					$13,000
Bangor					
Belmont					300
Bombay					500
Brandon					300
Brighton					
Burke					200
Chateaugay					10,000
Constable					
Dickinson					
Duane					
Fort Covington					
Franklin					
Harrietstown					8,000
Malone	$60,000	$40,000	$58,000		12,000
Moira					
Santa Clara					800
Waverly					
Westville					
Totals	$60,000	$40,000	$58,000		$45,100

NOTE.— For continuation of this table, see page 96.

DUTCHESS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Amenia						
Beekman						
Clinton						
Dover				$22,300		
East Fishkill						$500
Fishkill			$6,300			
Hyde Park			19,000			
La Grange						
Milan						
Northeast			2,500			
Pawling						
Pine Plains			900			
Pleasant Valley						
Poughkeepsie, city			60,500	20,000	$6,700	299,900
Poughkeepsie						
Red Hook			1,000			
Rhinebeck			8,000			20,000
Stanford						
Union Vale						
Wappinger						
Washington			4,500			
Totals			$102,700	$42,300	$6,700	$320,400

ERIE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Alden						$300
Amherst			$1,000			20,000
Aurora			7,500			
Boston			750			650
Brant*						
Buffalo, city	$475,000		504,725	$457,460	$651,405	5,975,490
Cheektowaga			8,000			1,000
Clarence			1,200			
Colden			825			
Collins			7,000			
Concord			4,500			
East Hamburg			1,000			
Eden						
Elma			500			
Evans						
Grand Island						2,000
Hamburg			2,800			
Holland			600			
Lackawanna, city			2,500			
Lancaster						45,000
Marilla						
Newstead			1,500			40,000
North Collins			1,000			
Sardinia*						
Tonawanda, city			7,100			
Tonawanda			10,000			
Wales*						
West Seneca			2,950			
Totals	$475,000		$565,450	$457,460	$651,405	$6,084,440

* No report.

ESSEX COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Chesterfield					$6,000
Crown Point	$50,000				
Elizabethtown					
Essex					3,500
Jay					
Keene					1,000
Lewis					
Minerva					
Moriah					2,500
Newcomb					
North Elba					7,000
North Hudson					
Saint Armand					
Schroon					
Ticonderoga					
Westport	3,000				
Willsboro					21,350
Wilmington					
Totals	$53,000				$41,350

FRANKLIN COUNTY.

REAL ESTATE EXEMPTIONS

Altamont					$13,000
Bangor					
Belmont					300
Bombay					500
Brandon					300
Brighton					
Burke					200
Chateaugay					10,000
Constable					
Dickinson					
Duane					
Fort Covington					
Franklin					
Harriettstown					8,000
Malone	$60,000	$40,000	$58,000		12,000
Moira					
Santa Clara					800
Waverly					
Westville					
Totals	$60,000	$40,000	$58,000		$45,100

NOTE.— For continuation of this table, see page 96.

ESSEX COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Chesterfield	$5,650	$24,705	$36,355	$5,650	.....
Crown Point	8,500	23,025	81,525	8,500	.....
Elizabethtown	2,900	15,050	17,950	2,900	.....
Essex	8,700	24,015	36,215	8,700	.....
Jay	14,050	21,850	35,900	14,050	.....
Keene	12,600	5,090	18,690	12,600	.....
Lewis	2,925	8,550	11,475	2,925	.....
Minerva	5,000	4,930	9,930	5,000	.....
Moriah	38,450	86,675	127,625	18,450	$7,000
Newcomb	12,000	13,600	25,600	12,000	.....
North Elba	18,120	66,935	92,055	18,120	7,280
North Hudson	4,300	5,300	9,600	4,300	.....
Saint Armand	3,500	208,800	212,300	3,500	.....
Schroon	.....	3,150	3,150	.....	.....
Ticonderoga	.....	15,200	15,200	.....	.....
Westport	11,600	28,875	43,475	11,600	.....
Willsboro	18,000	43,775	83,125	18,000	.....
Wilmington	4,500	3,340	7,840	4,500	.....
Totals	$170,795	$602,865	$868,010	$150,795	$14,280

FRANKLIN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Altamont	$4,150	$28,200	$45,350	$4,150	.....
Bangor	5,550	13,270	18,820	5,550	.....
Belmont	7,000	9,400	16,700	7,000	.....
Bombay	3,300	167,030	170,830	3,300	.....
Brandon	1,150	1,115	2,565	1,150	.....
Brighton	3,425	29,575	33,000	3,425	.....
Burke	4,000	12,000	16,200	4,000	.....
Chateaugay	8,950	12,150	31,460	7,950	.....
Constable	3,575	10,990	14,565	3,575	.....
Dickinson	7,000	16,080	23,080	7,000	.....
Duane	1,550	2,830	4,380	1,550	.....
Fort Covington	8,000	23,375	31,375	8,000	.....
Franklin	7,600	39,915	47,515	7,600	.....
Harrietstown	38,700	47,810	94,510	30,200	.....
Malone	75,500	127,825	373,325	75,500	$20,000
Moira	22,260	19,600	41,860	22,260	.....
Santa Clara	1,400	1,200	2,400	1,400	.....
Waverly	4,950	12,950	17,900	4,950	.....
Westville	2,950	3,685	6,635	2,950	.....
Totals	$211,010	$579,360	$993,470	$201,510	$20,000

NOTE.— For continuation of this table, see page 97.

ESSEX COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Chesterfield	.....	$22,600	.....	.....	.....
Crown Point	.....	11,800	$2,400	.....	$1,375
Elizabethtown	.....	10,800	.....	.....	.....
Essex	.....	16,000	3,000	.....	.....
Jay	.....	19,400	1,000	.....	850
Keene	.....	2,800	500	.....	.....
Lewis	.....	7,000	.....	.....	700
Minerva	.....	3,100	1,800	.....	30
Moriah	.....	30,000	11,300	.....	25,800
Newcomb	.....	4,000	1,300	.....	400
North Elba	.....	23,000	8,580	$840	2,180
North Hudson	.....	1,500	.....	.....	3,800
Saint Armand	.....	5,000	.....	.....	1,900
Schroon	.....	.....	.....	.....	.....
Ticonderoga	.....	.....	.....	.....	.....
Westport	.....	8,000	3,100	.....	4,750
Willsboro	.....	17,000	6,850	300	15,000
Wilmington	.....	2,500	.....	.....	.....
Totals	.....	$184,500	$39,830	$1,140	$56,785

FRANKLIN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Altamont	.....	$18,000	$2,200	.....	$8,000
Bangor	.....	7,000	2,000	.....	750
Belmont	.....	5,100	500	.....	.....
Bombay	.....	18,000	3,500	.....	500
Brandon	.....	.....	.....	.....	.....
Brighton	.....	2,900	.....	.....	175
Burke	.....	8,000	1,100	$1,100	.....
Chateaugay	.....	8,000	2,300	.....	400
Constable	.....	5,850	2,200	500	700
Dickinson	.....	2,200	900	.....	11,500
Duane	.....	2,500	.....	.....	200
Fort Covington	.....	16,200	2,300	.....	975
Franklin	.....	2,450	100	295	250
Harrietstown	.....	30,100	9,000	.....	.....
Malone	.....	61,500	12,800	.....	5,550
Moira	.....	11,000	4,000	.....	.....
Santa Clara	.....	1,200	.....	.....	.....
Waverly	.....	6,450	1,000	.....	800
Westville	.....	2,900	.....	.....	165
Totals	.....	$209,350	$43,900	$1,895	$29,965

NOTE.— For continuation of this table, see page 98.

ESSEX COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Chesterfield					
Crown Point					
Elisabethtown					
Essex					
Jay					
Keene					
Lewis					
Minerva					
Moriah					
Newcomb					
North Elba	$19,200				
North Hudson					
Saint Armand	200,000				
Schroon					
Ticonderoga					
Westport					
Willsboro					
Wilmington					
Totals	$219,200				

FRANKLIN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Altamont					
Bangor					
Belmont					
Bombay					
Brandon					
Brighton	$26,500				
Burke					
Chateaugay					
Constable					
Dickinson					
Duane					
Fort Covington					
Franklin	36,730				
Harriettstown	1,500				$2,000
Malone	6,000		$8,000	$4,000	
Moira					
Santa Clara					
Waverly					
Westville					
Totals	$70,730		$8,000	$4,000	$2,000

NOTE.— For continuation of this table, see page 99.

ESSEX COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Chesterfield	.....	.....	.....	.....	$2,105
Crown Point	.....	.....	.....	.....	7,450
Elizabethtown	.....	.....	.....	.....	4,250
Essex	.....	.....	.....	.....	5,015
Jay	$600	.....	.....	.....	.....
Keene	1,200	.....	.....	.....	590
Lewis	.....	.....	.....	.....	850
Minerva	.....	.....	.....	.....	.....
Moriah	3,000	$1,000	.....	.....	8,575
Newcomb	.....	.....	.....	.....	.....
North Elba	.....	.....	.....	.....	5,855
North Hudson	.....	.....	.....	.....	.....
Saint Armand	.....	.....	.....	.....	1,900
Schroon	.....	.....	.....	.....	3,150
Ticonderoga	.....	.....	.....	.....	15,200
Westport	3,500	.....	$6,000	.....	3,525
Willsboro	.....	.....	.....	.....	4,625
Wilmington	.....	.....	.....	.....	840
Totals	$8,300	$1,000	$6,000	.....	$63,930

FRANKLIN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Altamont	.....	.....	.....	.....	.....
Bangor	.....	.....	.....	.....	$3,520
Belmont	.....	.....	.....	.....	3,800
Bombay	.....	.....	.....	.....	5,030
Brandon	.....	.....	.....	.....	1,115
Brighton	.....	.....	.....	.....	.....
Burke	.....	.....	.....	.....	1,800
Chateaugay	.....	.....	$800	.....	1,010
Constable	.....	.....	.....	.....	1,740
Dickinson	.....	.....	.....	.....	1,480
Duane	.....	.....	.....	.....	130
Fort Covington	.....	.....	.....	.....	3,900
Franklin	.....	.....	.....	.....	90
Harrietstown	$1,500	.....	.....	.....	2,910
Malone	3,000	.....	20,000	.....	14,975
Moira	.....	.....	.....	.....	4,600
Santa Clara	.....	.....	.....	.....	.....
Waverly	.....	.....	.....	.....	4,700
Westville	.....	.....	.....	.....	620
Totals	$4,500	.....	$20,800	.....	$51,420

NOTE.— For continuation of this table, see page 100.

ESSEX COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Chesterfield					
Crown Point			$50,000		
Elizabethtown					
Essex					
Jay					
Keene					
Lewis					
Minerva					
Moriah					
Newcomb		$7,900			
North Elba					
North Hudson					
Saint Armand					
Schroon					
Ticonderoga					
Westport			3,000		
Willsboro					
Wilmington					
Totals		$7,900	$53,000		

FRANKLIN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Altamont					
Bangor					
Belmont					
Bombay	$140,000				
Brandon					
Brighton					
Burke					
Chateaugay					
Constable					
Dickinson					
Duane					
Fort Covington					
Franklin					
Harrietttstown		$800			
Malone		8,000		$60,000	$20,000
Moira					
Santa Clara					
Waverly					
Westville					
Totals	$140,000	$8,800		$60,000	$20,000

NOTE.— For conclusion of this table, see page 101.

ESSEX COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Chesterfield	.....	.....	$3,000	.....	.....	$3,000
Crown Point	.....	.....	.....	.....	.....	.....
Elizabethtown	.....	.....	.....	.....	.....	.....
Essex	.....	$3,500	.....	.....	.....	.....
Jay	.....	.....	.....	.....	.....	.....
Keene	.....	.....	.....	.....	.....	1,000
Lewis	.....	.....	.....	.....	.....	.....
Minerva	.....	.....	.....	.....	.....	.....
Moriah	.....	.....	1,000	$1,500	.....	20,000
Newcomb	.....	.....	.....	.....	.....	.....
North Elba	.....	.....	.....	.....	.....	7,000
North Hudson	.....	.....	.....	.....	.....	.....
Saint Armand	.....	.....	.....	.....	.....	.....
Schroon	.....	.....	.....	.....	.....	.....
Ticonderoga	.....	.....	.....	.....	.....	.....
Westport	.....	.....	.....	.....	.....	.....
Willsboro	.....	17,200	.....	1,000	.....	3,150
Wilmington	.....	.....	.....	.....	.....	.....
Totals	.....	$20,700	$4,000	$2,500	.....	$34,150

FRANKLIN COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Altamont	.....	.....	$3,000	.....	.....	$10,000
Bangor	.....	.....	.....	.....	.....	.....
Belmont	.....	.....	.....	.....	.....	300
Bombay	.....	.....	.....	.....	.....	500
Brandon	.....	.....	.....	.....	.....	300
Brighton	.....	.....	.....	.....	.....	.....
Burke	.....	.....	.....	.....	.....	200
Chateaugay	.....	.....	1,000	.....	.....	10,000
Constable	.....	.....	.....	.....	.....	.....
Dickinson	.....	.....	.....	.....	.....	.....
Duane	.....	.....	.....	.....	.....	.....
Fort Covington	.....	.....	.....	.....	.....	.....
Franklin	.....	.....	.....	.....	.....	.....
Harrietstown	.....	.....	8,500	.....	.....	8,000
Malone	.....	.....	4,000	$10,000	.....	40,000
Moira	.....	.....	.....	.....	.....	.....
Santa Clara	.....	.....	.....	.....	.....	800
Waverly	.....	.....	.....	.....	.....	.....
Westville	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$16,500	$10,000	.....	$70,100

FULTON COUNTY.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.
Bleecker					
Broadalbin					$100
Caroga					
Ephratah					
Gloversville, city	$75,000	$50,000		$517,300	
Johnstown, city	13,000		$95,000	201,700	
Johnstown			18,000		
Mayfield					
Northampton					
Oppenheim					1,000
Perth					
Stratford					
Totals	$88,000	$50,000	$113,000	$719,000	$1,100

GENESEE COUNTY.

REAL ESTATE EXEMPTIONS

Alabama					
Alexander					
Batavia	$15,000	$500,000	$160,000		$18,000
Bergen					1,200
Bethany					3,500
Byron					
Darien					
Elba					2,200
Le Roy					
Oakfield					
Pavilion					
Pembroke					1,500
Stafford					2,000
Totals	$15,000	$500,000	$160,000		$28,400

GREENE COUNTY.

REAL ESTATE EXEMPTIONS

Ashland					
Athens					$6,400
Cairo			$10,000		300
Catskill		$40,000	150,000		18,800
Coxsackie					
Durham					
Greenville					
Halcott					
Hunter					3,000
Jewett					
Lexington					
New Baltimore					1,500
Prattsville					
Windham					
Totals		$40,000	$160,000		$30,000

NOTE.— For continuation of this table, see page 103.

FULTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Bleecker	$800	$1,200	$2,000	$800	.....
Broadalbin	3,920	21,000	25,020	3,920	.....
Caroga	775	2,210	2,985	775	.....
Ephratah	5,250	16,065	21,315	5,250	.....
Gloversville, city	.....	941,825	1,584,125	231,200	.....
Johnstown, city	.....	369,820	679,520	185,000	.....
Johnstown	8,800	15,925	42,725	8,800	.....
Mayfield	12,100	19,600	31,700	12,100	.....
Northampton	9,900	46,975	56,875	9,900	.....
Oppenheim	11,300	15,285	27,585	11,300	.....
Perth	4,500	11,300	15,800	4,500	.....
Stratford	3,200	4,230	7,430	3,200	.....
Totals	$60,545	$1,465,435	$2,497,080	$526,745	.....

GENESEE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alabama	$10,600	$141,375	$151,975	$10,600	.....
Alexander	6,500	37,275	43,775	6,500	.....
Batavia	839,500	1,536,150	3,068,650	212,500	$550,000
Bergen	16,100	91,100	108,400	10,600	.....
Bethany	7,000	98,260	108,760	7,000	.....
Byron	6,700	97,150	103,850	6,700	.....
Darien	14,000	118,650	132,650	14,000	.....
Elba	11,700	73,275	87,175	11,700	.....
Le Roy	105,200	210,500	315,700	105,200	15,000
Oakfield	13,700	99,500	113,200	13,700	15,000
Pavilion	11,100	106,000	117,100	11,100	.....
Pembroke	10,600	115,400	127,500	10,600	.....
Stafford	9,900	36,400	48,300	9,900	.....
Totals	$1,062,600	$2,761,035	$4,527,035	$430,100	$580,000

GREENE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ashland	$3,000	$10,800	$13,800	$3,000	.....
Athens	23,200	52,130	81,730	23,200	.....
Cairo	5,750	57,950	74,000	5,750	.....
Catskill	166,150	251,075	626,025	95,950	$30,000
Coxsackie	27,000	94,700	121,700	27,000	.....
Durham	3,500	20,250	23,750	3,500	.....
Greenville	9,900	29,000	38,900	9,900	.....
Halcott	1,100	1,000	2,100	1,100	.....
Hunter	12,000	24,250	39,250	12,000	.....
Jewett	9,400	8,000	17,400	9,400	.....
Lexington	3,050	9,150	12,200	3,050	.....
New Baltimore	3,900	12,500	17,900	3,900	.....
Prattsville	1,850	5,300	7,150	1,850	.....
Windham	3,750	16,875	20,625	3,750	.....
Totals	$273,550	$592,980	$1,096,530	$203,350	$30,000

NOTE.— For continuation of this table, see page 104.

FULTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Bleeker	.....	$980	.....	.....	$50
Broadalbin	.....	8,600	$3,150	.....	1,000
Caroga	.....	700	200	$510	200
Ephratah	.....	6,800	1,400	.....	2,500
Gloversville, city	.....	455,500	19,700	3,725	104,500
Johnstown, city	.....	147,800	26,700	4,650	5,000
Johnstown	.....	1,900	.....	.....	2,150
Mayfield	.....	9,000	1,000	.....	5,000
Northampton	.....	26,000	8,000	2,250	8,400
Oppenheim	.....	4,100	1,400	.....	4,500
Perth	.....	5,000	1,000	.....	700
Stratford	.....	800	.....	.....	1,150
Totals	.....	$667,180	$62,450	$11,135	$135,150

GENESEE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alabama	.....	$9,300	$2,100	.....	$7,750
Alexander	.....	1,200	1,350	.....	33,000
Batavia	.....	440,000	29,500	$7,700	772,000
Bergen	.....	20,350	5,400	.....	55,000
Bethany	.....	7,500	1,050	.....	32,860
Byron	.....	16,000	6,700	.....	70,800
Darien	.....	25,000	5,000	.....	87,200
Elba	.....	8,900	3,100	1,500	57,950
Le Roy	.....	148,000	16,000	1,500	13,500
Oakfield	.....	48,500	6,000	.....	30,000
Pavilion	.....	35,000	5,000	.....	66,000
Pembroke	.....	25,800	6,050	2,750	74,800
Stafford	.....	6,000	1,000	.....	27,900
Totals	.....	$791,550	$88,250	$13,450	$1,328,760

GREENE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ashland	.....	$5,300	$1,800	.....	$3,300
Athens	.....	23,300	4,400	.....	3,100
Cairo	.....	30,000	12,000	.....	2,800
Catskill	.....	130,450	20,000	$1,000	18,500
Coxsackie	.....	70,000	12,000	.....	.....
Durham	.....	11,400	3,100	.....	.....
Greenville	.....	16,000	4,200	.....	3,800
Halcott	.....	500	.....	.....	500
Hunter	.....	15,700	4,600	.....	1,950
Jewett	.....	3,300	1,000	.....	2,200
Lexington	.....	5,000	1,300	.....	1,400
New Baltimore	.....	4,500	2,900	300	1,900
Prattsville	.....	2,500	1,000	.....	300
Windham	.....	11,000	3,200	300	1,050
Totals	.....	$328,950	$71,500	$1,600	$40,800

NOTE.— For continuation of this table, see page 105.

FULTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Bleecker					
Broadalbin					
Caroga					
Ephratah					$100
Gloversville, city	$55,000				10,000
Johnstown, city				$6,000	34,000
Johnstown	3,000		$15,000		
Mayfield					
Northampton					
Oppenheim					
Perth					
Stratford					
Totals	$58,000		$15,000	$6,000	$44,100

GENESEE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alabama					
Alexander					
Batavia	$30,000				$50,000
Bergen					
Bethany			$56,500		
Byron					
Darien					
Elba					
Le Roy					
Oakfield					
Pavilion					
Pembroke					
Stafford					200
Totals	$30,000		$56,500		$50,200

GREENE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ashland					
Athens					$275
Cairo			$10,000		
Catskill				$4,000	14,300
Coxsackie					
Durham					500
Greenville				1,600	
Halcott					
Hunter					2,000
Jewett					
Lexington					
New Baltimore					
Prattsville					
Windham					100
Totals			$10,000	$5,600	$17,175

NOTE.— For continuation of this table, see page 106.

FULTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Bleecker					$170
Broadalbin					8,250
Caroga					600
Ephratah					5,265
Gloversville, city	$45,000			$99,225	93,500
Johnstown, city	30,000	$800		92,200	22,670
Johnstown					11,875
Mayfield					4,600
Northampton					2,325
Oppenheim					5,385
Perth					4,600
Stratford					2,280
Totals	$75,000	$800		$191,425	$161,520

GENESEE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alabama					$2,225
Alexander					1,725
Batavia	$50,000	$5,000	$60,000		41,950
Bergen					10,350
Bethany					350
Byron					3,650
Darien					1,450
Elba					1,825
Le Roy	1,000				15,500
Oakfield					
Pavilion					
Pembroke					6,000
Stafford					1,300
Totals	$51,000	$5,000	$60,000		$86,325

GREENE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ashland					$400
Athens	$15,000				6,055
Cairo			$7,000		6,150
Catskill	18,000				14,825
Coxsackie					12,700
Durham					5,250
Greenville					3,400
Halcott					
Hunter					
Jewett					1,500
Lexington					1,450
New Baltimore					2,900
Prattsville			1,000		500
Windham					1,225
Totals	$33,000		$8,000		$56,355

NOTE.— For continuation of this table, see page 107.

FULTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Bleecker					
Broadalbin					
Caroga					
Ephratah					
Gloversville, city		$23,100		$75,000	$50,000
Johnstown, city		4,000		13,000	
Johnstown					
Mayfield					
Northampton					
Oppenheim		1,000			
Perth					
Stratford					
Totals		$28,100		$88,000	$50,000

GENESEE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alabama	$120,000				
Alexander					
Batavia				$15,000	
Bergen					
Bethany					
Byron					
Darien					
Elba		$2,200			
Le Roy					
Oakfield					
Pavilion					
Pembroke					
Stafford					
Totals	$120,000	$2,200		$15,000	

GREENE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ashland					
Athens		$1,500			
Cairo					
Catskill					$40,000
Coxsackie					
Durham					
Greenville					
Halcott					
Hunter					
Jewett					
Lexington					
New Baltimore					
Prattsville					
Windham					
Totals		$1,500			$40,000

NOTE.— For conclusion of this table, see page 108.

FULTON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Bleecker						
Broadalbin			$100			
Caroga						
Ephratah						
Gloversville, city			38,000			$230,675
Johnstown, city			12,700	$35,000		60,000
Johnstown						
Mayfield						
Northampton						
Oppenheim						
Perth						
Stratford						
Totals			$50,800	$35,000		$290,675

GENESEE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Alabama						
Alexander						
Batavia			$10,000	$50,000		$745,000
Bergen			1,200			5,500
Bethany						3,500
Byron						
Darien						
Elba						
Le Roy						
Oakfield						
Pavilion						
Pembroke						1,500
Stafford						2,000
Totals			$11,200	$50,000		$757,500

GREENE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Ashland						
Athens			$3,700		$1,200	
Cairo			300			
Catskill			9,000	$20,000		$210,000
Coxsackie						
Durham						
Greenville						
Halcott						
Hunter			1,000			2,000
Jewett						
Lexington						
New Baltimore			1,500			
Prattsville						
Windham						
Totals			$15,500	$20,000	$1,200	$212,000

HAMILTON COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Arietta					
Benson					
Hope					
Indian Lake					$1,200
Inlet*					
Lake Pleasant			$20,000		2,000
Long Lake					300
Morehouse					
Wells					
Totals			$20,000		$3,500

HERKIMER COUNTY.

REAL ESTATE EXEMPTIONS

Columbia					
Danube		$300,000			
Fairfield					$1,400
Frankfort					10,000
German Flats		50,000			3,500
Herkimer			$165,000		20,000
Litchfield					
Little Falls, city				$262,500	
Little Falls		100,000			
Manheim					1,500
Newport					
Norway					
Ohio					
Russia					
Salisbury					
Schuyler					
Stark					
Warren					
Webb					2,500
Wilmurt					
Winfield					2,000
Totals		$450,000	$165,000	$262,500	$40,900

NOTE.— For continuation of this table, see page 110.
*No report.

HAMILTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Arietta	$2,700	$200	$2,900	$2,700	.....
Benson	1,200	1,000	2,200	1,200	.....
Hope	2,800	1,500	4,300	2,800	.....
Indian Lake	2,400	3,700	7,300	2,400	.....
Inlet*	.....	.....	.....	.....	.....
Lake Pleasant	9,300	15,175	46,475	9,300	.....
Long Lake	5,300	4,050	9,650	5,300	.....
Morehouse	530	665	1,195	530	.....
Wells	7,700	7,875	15,575	7,700	.....
Totals	$31,930	$34,165	$89,595	$31,930	.....

HERKIMER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Columbia	$5,000	$8,150	$13,150	$5,000	.....
Danube	2,550	2,850	305,400	2,550	.....
Fairfield	11,500	146,825	159,725	11,500	.....
Frankfort	112,900	189,000	311,900	67,900	.....
German Flats	229,100	293,050	575,650	114,100	.....
Herkimer	460,200	449,360	1,094,560	196,200	$75,000
Litchfield	5,200	20,100	25,300	5,200	.....
Little Falls, city	.....	330,725	593,225	200,000	20,000
Little Falls	4,300	18,000	122,300	4,300	.....
Manheim	23,500	39,180	64,180	23,500	.....
Newport	11,000	31,600	42,600	11,000	.....
Norway	.....	850	850	.....	.....
Ohio	2,150	4,060	6,210	2,150	.....
Russia	9,350	51,940	61,290	9,350	.....
Salisbury	3,350	11,650	15,000	3,350	.....
Schuyler	.....	1,250	1,250	.....	.....
Stark	4,650	9,150	13,800	4,650	.....
Warren	3,225	10,435	13,660	3,225	.....
Webb	34,800	13,350	50,650	34,800	.....
Wilmurt	2,250	50	2,300	2,250	.....
Winfield	54,400	73,500	129,900	21,400	.....
Totals	$979,425	$1,705,075	$3,602,900	$722,425	$95,000

NOTE.— For continuation of this table, see page 111.
*No report.

HAMILTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Arietta					$200
Benson		$1,000			
Hope		1,400			
Indian Lake		2,500	$1,200		
Inlet*					
Lake Pleasant		9,000	1,300	$1,500	
Long Lake		2,100	1,000		100
Morehouse		200			30
Wells		2,700	1,500		3,000
Totals		$18,900	$5,000	$1,500	$3,330

HERKIMER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Columbia		$5,000	$1,000		$300
Danube		1,800			700
Fairfield		19,000	2,000		124,225
Frankfort		51,300	12,000	$1,500	9,500
German Flats		111,800	13,500	1,500	35,000
Herkimer		230,000	20,900	1,500	23,000
Litchfield		14,900	700		2,000
Little Falls, city		230,000	16,000		32,000
Little Falls		3,000			15,000
Manheim		27,500	5,450		
Newport		16,000	2,000		6,550
Norway					
Ohio		950	400		550
Russia		12,000	4,500		31,650
Salisbury		7,300	900		3,450
Schuyler			700	300	
Stark		7,000	1,100		500
Warren		3,800	2,300		685
Webb		5,000	3,000	950	4,400
Wilmurt					50
Winfield		47,000	7,400	1,000	
Totals		$793,350	$93,850	$6,750	$289,560

NOTE.— For continuation of this table, see page 112.
*No report.

HAMILTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Arietta	.....	.....	.....	.....	.....
Benson	.....	.....	.....	.....	.....
Hope	.....	.....	.....	.....	.....
Indian Lake	.....	.....	.....	.....	.....
Inlet*	.....	.....	.....	.....	.....
Lake Pleasant	.....	.....	.....	.....	.....
Long Lake	.....	.....	.....	.....	.....
Morehouse	.....	.....	.....	.....	.....
Wells	.....	.....	.....	.....	.....
Totals	.....	.....	.....	.....	.....

HERKIMER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Columbia	.....	.....	.....	.....	.....
Danube	.....	.....	.....	.....	.....
Fairfield	.....	.....	.....	.....	.....
Frankfort	.....	.....	.....	$100,000	.....
German Flats	$25,000	.....	.....	35,000	$6,300
Herkimer	10,000	.....	$75,000	5,600	.....
Litchfield	.....	.....	.....	.....	2,000
Little Falls, city	10,000	.....	.....	16,000	.....
Little Falls	.....	.....	.....	.....	.....
Manheim	.....	.....	.....	.....	.....
Newport	.....	.....	.....	4,000	.....
Norway	.....	.....	.....	.....	.....
Ohio	.....	.....	.....	.....	.....
Russia	.....	.....	.....	.....	.....
Salisbury	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	.....	.....
Stark	.....	.....	.....	.....	.....
Warren	.....	.....	.....	.....	.....
Webb	.....	.....	.....	.....	.....
Wilmurt	.....	.....	.....	.....	.....
Winfield	.....	.....	.....	.....	.....
Totals	$45,000	.....	$75,000	$160,600	$8,300

NOTE.— For continuation of this table, see page 113.
* No report.

HAMILTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Arietta					
Benson					
Hope					$100
Indian Lake					
Inlet*					
Lake Pleasant					3,375
Long Lake					850
Morehouse					435
Wells					675
Totals					$5,435

HERKIMER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Columbia					$1,850
Danube					350
Fairfield					1,600
Frankfort					14,700
German Flats	$36,000				28,950
Herkimer	30,000		$20,000		33,360
Litchfield					500
Little Falls, city					6,725
Little Falls					
Manheim					6,230
Newport					3,050
Norway					850
Ohio					2,160
Russia					3,790
Salisbury					
Schuyler					250
Stark					550
Warren	2,000				1,650
Webb					
Wilmurt					
Winfield	16,000				2,100
Totals	$84,000		$20,000		$108,665

NOTE.— For continuation of this table, see page 114.
* No report.

HAMILTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Arietta					
Benson					
Hope					
Indian Lake					
Inlet*					
Lake Pleasant					
Long Lake					
Morehouse					
Wells					
Totals					

HERKIMER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Columbia					
Danube					
Fairfield					
Frankfort					
German Flats					$50,000
Herkimer		$20,000			
Litchfield					
Little Falls, city		57,000			
Little Falls					
Manheim					
Newport					
Norway					
Ohio					
Russia					
Salisbury					
Schuyler					
Stark					
Warren					
Webb					
Wilmurt					
Winfield					
Totals		$77,000			$50,000

NOTE.— For conclusion of this table, see page 115.
* No report.

HAMILTON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Arietta						
Benson						
Hope						
Indian Lake						$1,200
Inlet*						
Lake Pleasant				$5,000		17,000
Long Lake						300
Morehouse						
Wells						
Totals				$5,000		$18,500

HERKIMER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Columbia						
Danube						$300,000
Fairfield			$1,400			
Frankfort			10,000			45,000
German Flats			3,500			115,000
Herkimer			15,000	$20,000		319,000
Litchfield						
Little Falls, city			5,500			
Little Falls						100,000
Manheim						1,500
Newport						
Norway						
Ohio						
Russia						
Salisbury						
Schuyler						
Stark						
Warren						
Webb						2,500
Wilmurt						
Winfield			2,000			33,000
Totals			$37,400	$20,000		$916,000

* No report.

JEFFERSON COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Adams					
Alexandria					
Antwerp					$16,600
Brownville					5,600
Cape Vincent	$19,500	$4,000			4,800
Champion					2,000
Clayton					17,000
Ellisburg					
Henderson					
Hounsfield	1,020,000				1,100
Le Roy					2,200
Lorraine*					
Lyme					
Orleans*					
Pamelia*					
Philadelphia					15,800
Rodman					400
Rutland					
Theresa					
Watertown, city	75,000	75,000	$225,000	$1,322,000	
Watertown					
Wilna					
Worth					
Totals	$1,114,500	$79,000	$225,000	$1,322,000	$65,500

LEWIS COUNTY.

REAL ESTATE EXEMPTIONS

Croghan					
Denmark*					
Diana					
Greig		$750	$155		
Harrisburg					
Highmarket		300			$600
Lewis					500
Leyden					
Lowville			68,000		83,000
Lyonsdale					750
Martinsburg					1,200
Montague					
New Bremen					
Osceola					
Pinckney*					
Turin		420			1,500
Watson		650			
West Turin					
Totals		$2,120	$68,155		$87,550

NOTE.— For continuation of this table, see page 117.
* No report.

JEFFERSON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Adams	$19,100	$239,340	$258,440	$19,100	.....
Alexandria	29,350	71,350	100,700	29,350	.....
Antwerp	42,475	58,165	117,240	24,475	.....
Brownville	30,000	69,055	104,655	30,000	.....
Cape Vincent	56,500	92,125	176,925	16,500	.....
Champion	38,100	11,350	51,450	38,100	.....
Clayton	30,350	62,330	109,680	30,350	$5,000
Ellisburg	35,500	77,650	113,150	35,500	.....
Henderson	10,365	29,850	40,215	10,365	.....
Hounsfield	13,050	58,115	1,092,265	13,050	.....
Le Roy	11,900	49,710	63,810	11,900	.....
Lorraine*	.....	.....	.....	.....	.....
Lyme	22,910	44,700	67,610	22,910	.....
Orleans*	.....	.....	.....	.....	.....
Pamelia*	.....	.....	.....	.....	.....
Philadelphia	7,200	20,550	43,550	7,200	.....
Rodman	9,400	13,400	23,200	9,400	.....
Rutland	25,300	31,950	57,250	25,300	.....
Theresa	18,300	40,600	58,900	18,300	.....
Watertown, city	.....	1,500,625	3,197,625	441,000	46,800
Watertown	6,100	1,025,000	1,031,100	6,100	.....
Wilna	70,000	130,950	200,950	70,000	.....
Worth	4,200	12,850	17,050	4,200	.....
Totals	$480,100	$3,639,665	$6,925,765	$863,100	$51,800

LEWIS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Croghan	.....	$6,990	$6,990	.....	.....
Denmark*	.....	.....	.....	.....	.....
Diana	$4,500	7,800	12,300	$4,500	.....
Greig	2,250	5,425	8,580	2,250	.....
Harrisburg	1,800	5,590	7,390	1,800	.....
Highmarket	2,800	5,655	9,355	2,800	.....
Lewis	3,900	3,800	8,200	3,900	.....
Leyden	12,900	40,355	53,255	12,900	.....
Lowville	40,250	98,250	289,500	40,250	.....
Lyonsdale	4,750	9,240	14,740	4,750	.....
Martinsburg	6,000	58,900	66,100	6,000	.....
Montague	2,600	2,500	5,100	2,600	.....
New Bremen	1,700	16,400	18,100	1,700	.....
Osceola	.....	780	780	.....	.....
Pinckney*	.....	.....	.....	.....	.....
Turin	6,175	11,475	19,570	6,175	.....
Watson	4,300	2,975	7,925	4,300	.....
West Turin	9,700	25,800	35,500	9,700	$1,000
Totals	$103,625	$301,935	$563,385	$103,625	$1,000

NOTE.— For continuation of this table, see page 118.
* No report.

JEFFERSON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Adams	.....	$57,000	$7,100	.....	$155,000
Alexandria	.....	35,000	14,000	.....	8,300
Antwerp	.....	35,500	6,100	.....	7,400
Brownville	.....	20,500	5,900	.....	25,525
Cape Vincent	.....	30,000	12,000	.....	40,500
Champion	.....	6,000	3,400	.....	1,950
Clayton	.....	35,000	12,000	$450	3,800
Ellisburg	.....	28,000	16,100	2,200	18,600
Henderson	.....	10,000	4,300	.....	2,300
Hounsfield	.....	24,000	9,000	.....	3,500
Le Roy	.....	14,900	5,000	2,600	13,900
Lorraine*	.....	.....	.....	.....	.....
Lyme	.....	16,000	8,500	.....	20,200
Orleans*	.....	.....	.....	.....	.....
Pamelia*	.....	.....	.....	.....	.....
Philadelphia	.....	15,700	4,500	.....	350
Rodman	.....	10,000	1,500	.....	.....
Rutland	.....	23,100	2,800	.....	4,000
Theresa	.....	25,800	5,300	.....	3,200
Watertown, city	.....	732,900	27,600	12,200	20,300
Watertown	.....	3,000	.....	.....	1,021,000
Wilna	.....	90,000	20,300	450	10,300
Worth	.....	3,000	1,200	.....	5,900
Totals	.....	$1,215,400	$166,600	$17,900	$1,366,025

LEWIS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Croghan	.....	.....	.....	.....	.....
Denmark*	.....	.....	.....	.....	.....
Diana	.....	$6,700	.....	.....	$550
Greig	.....	2,700	.....	.....	1,600
Harrisburg	.....	2,250	.....	$1,000	.....
Highmarket	.....	4,000	.....	.....	10
Lewis	.....	3,000	.....	.....	800
Leyden	.....	33,500	.....	.....	700
Lowville	.....	43,800	$10,000	2,700	.....
Lyonsdale	.....	500	.....	.....	3,400
Martinsburg	.....	4,400	1,000	1,500	50,000
Montague	.....	.....	.....	.....	2,500
New Bremen	.....	15,600	.....	.....	800
Osceola	.....	.....	.....	.....	.....
Pinckney*	.....	.....	.....	.....	.....
Turin	.....	7,300	1,200	.....	1,950
Watson	.....	2,500	.....	.....	450
West Turin	.....	17,950	4,300	.....	2,550
Totals	.....	$144,200	$16,500	$5,200	$65,310

NOTE.— For continuation of this table, see page 119.
* No report.

JEFFERSON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Adams					
Alexandria					$5,000
Antwerp					
Brownville					
Cape Vincent					
Champion					
Clayton					
Ellisburg					4,000
Henderson					
Hounsfield					
Le Roy					100
Lorraine*					
Lyme					
Orleans					
Pamelia*					
Philadelphia					
Rodman					
Rutland					
Theresa					
Watertown, city	$185,000	$61,000		$29,000	56,000
Watertown					
Wilna					
Worth					
Totals	$185,000	$61,000		$29,000	$65,100

LEWIS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Croghan					
Denmark*					
Diana					
Greig					$1,125
Harrisburg					
Highmarket					
Lewis					
Leyden				$1,500	
Lowville			$30,000		
Lyonsdale					
Martinsburg					
Montague					
New Bremen					
Osceola					
Pinckney*					
Turin				700	
Watson					
West Turin					
Totals			$30,000	$2,200	$1,125

NOTE.— For continuation of this table, see page 120.
* No report.

JEFFERSON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Adams					$20,240
Alexandria	$4,000				5,050
Antwerp		$3,500			5,665
Brownville					17,130
Cape Vincent			$4,000		5,625
Champion					
Clayton					6,080
Ellisburg	300				8,450
Henderson					13,250
Hounsfield	1,500	1,000			19,115
Le Roy					13,210
Lorraine*					
Lyme					
Orleans*					
Pamelia*					
Philadelphia					
Rodman					1,900
Rutland					2,050
Theresa					6,300
Watertown, city	100,000		35,000	$114,700	85,125
Watertown					1,000
Wilna					9,900
Worth					2,750
Totals	$105,800	$4,500	$39,000	$114,700	$222,840

LEWIS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Croghan					$6,990
Denmark*					
Diana					5,500
Greig					
Harrisburg					2,340
Highmarket					1,645
Lewis					
Leyden					4,655
Lowville			$18,000		23,750
Lyonsdale					5,340
Martinsburg					2,000
Montague					
New Bremen					
Osceola					780
Pinckney*					
Turin					325
Watson					25
West Turin					
Totals			$18,000		$48,400

NOTE.— For continuation of this table, see page 121.
* No report.

JEFFERSON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Adams					
Alexandria					
Antwerp					
Brownville					
Cape Vincent		$4,000	$12,000		
Champion					
Clayton					
Ellisburg					
Henderson					
Hounsfield			20,000		
Le Roy					
Lorraine*					
Lyme					
Orleans*					
Pamelia*					
Philadelphia					
Rodman					
Rutland					
Theresa					
Watertown, city				$75,000	$75,000
Watertown					
Wilna					
Worth					
Totals		$4,000	$32,000	$75,000	$75,000

LEWIS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Croghan					
Denmark					
Diana					
Greig					
Harrisburg					
Highmarket					
Lewis					
Leyden					
Lowville					
Lyonsdale					
Martinsburg					
Montague					
New Bremen					
Osceola					
Pinckney					
Turin					
Watson					
West Turin					
Totals					

NOTE.— For conclusion of this table, see page 122.
* No report.

JEFFERSON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Adams						
Alexandria						
Antwerp			$1,600			$33,000
Brownville			5,600			
Cape Vincent			4,800			47,500
Champion						2,000
Clayton			6,500			10,500
Ellisburg						
Henderson						
Hounsfield	$1,000,000					1,100
Le Roy						2,200
Lorraine*						
Lyme						
Orleans*						
Pamelia*						
Philadelphia			800			15,000
Rodman						400
Rutland						
Theresa						
Watertown, city			76,000	$50,000		975,000
Watertown						
Wilna						
Worth						
Totals	$1,000,000		$95,300	$50,000		$1,086,700

LEWIS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Croghan						
Denmark*						
Diana						
Greig						$905
Harrisburg						
Highmarket						900
Lewis			$500			
Leyden						
Lowville			3,000	$8,000		110,000
Lyonsdale						750
Martinsburg						1,200
Montague						
New Bremen						
Osceola						
Pinckney*						
Turin						1,920
Watson						650
West Turin						
Totals			$3,500	$8,000		$116,325

* No report.

LIVINGSTON COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Avon					$4,000
Caledonia		$20,000			
Conesus					
Geneseo		302,000	$120,000		4,500
Groveland		94,600			
Leicester					
Lima					25,850
Livonia					
Mount Morris					9,100
North Dansville					1,200
Nunda					
Ossian					
Portage					2,100
Sparta					200
Springwater					
West Sparta					
York					
Totals		$416,600	$120,000		$46,950

MADISON COUNTY.

REAL ESTATE EXEMPTIONS

Brookfield					$800
Cazenovia					1,000
De Ruyter					1,300
Eaton		$75,000	$50,000		
Fenner					
Georgetown					
Hamilton					
Lebanon					
Lenox			200,000		3,500
Lincoln					
Madison					
Nelson					
Oneida, city				$312,500	
Smithfield			15,400		
Stockbridge					
Sullivan					
Totals		$75,000	$265,400	$312,500	$6,600

NOTE.— For continuation of this table, see page 124.

LIVINGSTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Avon	$128,800	$104,550	$237,350	$48,800	$25,000
Caledonia	37,600	30,000	87,600	37,600	.....
Conesus	5,100	8,450	13,550	5,100	.....
Geneseo	102,200	174,750	703,450	313,200	.....
Groveland	9,000	17,150	120,750	9,000	.....
Leicester	6,925	24,255	31,180	6,925	.....
Lima	16,100	220,050	262,000	16,100	98,000
Livonia	31,700	65,375	97,075	31,700	.....
Mount Morris	21,600	150,350	181,050	21,600	20,000
North Dansville	223,900	80,950	306,050	50,900	9,700
Nunda	23,300	87,275	110,575	23,300	.....
Ossian	5,000	2,750	7,750	5,000	.....
Portage	5,000	9,820	16,920	5,000	.....
Sparta	3,250	10,520	13,970	3,250	.....
Springwater	17,000	28,125	45,125	17,000	.....
West Sparta	3,825	3,500	7,325	3,825	.....
York	34,500	45,550	80,050	34,500	.....
Totals	$674,800	$1,063,420	$2,321,770	$632,800	$152,700

MADISON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Brookfield	$25,000	$30,300	$56,100	$25,000	.....
Cazenovia	24,400	148,800	174,200	24,400	$35,000
De Ruyter	17,000	23,130	41,430	17,000	.....
Eaton	12,000	47,750	184,750	87,000	.....
Fenner	5,950	14,050	20,000	5,950	.....
Georgetown	2,750	12,360	15,110	2,750	.....
Hamilton	145,500	768,500	914,000	42,500	5,000
Lebanon	9,200	24,300	33,500	9,200	.....
Lenox	69,300	134,200	407,000	29,300	.....
Lincoln	2,000	11,700	13,700	2,000	.....
Madison	12,360	25,950	38,310	12,360	.....
Nelson	6,800	20,925	27,725	6,800	.....
Oneida, city	.....	318,995	631,495	93,300	1,000
Smithfield	12,000	8,500	35,900	12,000	.....
Stockbridge	9,400	24,600	34,000	9,400	.....
Sullivan	17,600	52,045	69,645	17,600	.....
Totals	$371,260	$1,661,105	$2,696,865	$396,560	$41,000

NOTE.— For continuation of this table, see page 125.

LIVINGSTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Avon	.....	$50,500	$10,000	.....	$4,200
Caledonia	.....	20,000	4,000	.....	6,000
Conesus	.....	3,800	500	.....	1,050
Geneseo	.....	108,000	8,000	$1,000	26,000
Groveland	.....	10,000	2,000	.....	1,800
Leicester	.....	10,500	600	.....	400
Lima	.....	94,250	10,500	2,200	1,800
Livonia	.....	32,500	10,400	.....	1,925
Mount Morris	.....	90,400	10,800	1,500	5,000
North Dansville	.....	53,500	5,000	.....	5,500
Nunda	.....	41,500	8,500	1,500	5,900
Ossian	.....	.....	700	.....	550
Portage	.....	1,400	400	.....	600
Sparta	.....	4,000	1,500	3,000	.....
Springwater	.....	10,000	4,600	.....	7,700
West Sparta	.....	2,000	800	.....	700
York	.....	27,200	7,600	.....	8,400
Totals	.....	$559,550	$85,900	$9,200	$77,525

MADISON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Brookfield	.....	$16,100	$3,500	.....	$5,600
Casenovia	.....	72,000	10,600	$6,000	7,200
De Ruyter	.....	8,400	1,200	200	2,300
Eaton	.....	21,800	4,500	1,500	5,900
Fenner	.....	5,500	1,000	.....	1,150
Georgetown	.....	3,000	1,000	375	3,800
Hamilton	$600,000	110,000	17,600	1,000	8,700
Lebanon	.....	4,200	400	.....	18,000
Lenox	.....	83,600	5,700	.....	4,350
Lincoln	.....	5,000	.....	500	1,500
Madison	.....	17,000	3,500	.....	1,800
Nelson	.....	12,000	800	1,500	1,875
Oneida, city	.....	177,700	13,900	1,200	57,000
Smithfield	.....	3,500	1,100	.....	1,800
Stockbridge	.....	11,500	2,200	.....	5,700
Sullivan	.....	35,300	3,500	600	5,850
Totals	$600,000	$586,600	$70,500	$12,875	$132,525

NOTE.— For continuation of this table, see page 126.

LIVINGSTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Avon					
Caledonia					
Conesus					
Geneseo			$50,000		
Groveland	$94,600				
Leicester					
Lima				$1,000	
Livonia					
Mount Morris				9,000	$2,800
North Dansville					
Nunda					
Ossian					
Portage					
Sparta					
Springwater					
West Sparta					
York					
Totals	$94,600		$50,000	$10,000	$2,800

MADISON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Brookfield					
Cazenovia					
De Ruyter					
Eaton			$50,000	$1,000	
Fenner					
Georgetown					
Hamilton	$3,500				
Lebanon					
Lenox				5,000	
Lincoln					
Madison					
Nelson					
Oneida, city	2,150			12,000	
Smithfield			15,400		
Stockbridge				1,500	
Sullivan					
Totals	$5,650		$65,400	$19,500	

NOTE.— For continuation of this table, see page 127.

LIVINGSTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Avon		$12,000			$2,850
Caledonia					
Conesus					3,100
Geneseo	$15,000	3,500			13,250
Groveland					3,350
Leicester					12,755
Lima					12,300
Livonia			$5,700		14,850
Mount Morris	3,000				7,850
North Dansville					7,250
Nunda	13,000	600			16,275
Ossian					1,500
Portage		2,100			5,320
Sparta					2,020
Springwater					5,825
West Sparta					
York					2,350
Totals	$31,000	$18,200	$5,700		$110,845

MADISON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Brookfield			$5,100		
Canaseraga	$3,000				$15,000
De Ruyter			2,000		9,030
Eaton					13,050
Fenner					6,400
Georgetown					4,185
Hamilton	8,100				14,600
Lebanon					1,700
Lenox	10,000	$1,500			24,050
Lincoln					4,700
Madison					3,650
Nelson					4,750
Oneida, city					54,045
Smithfield		1,000			1,100
Stockbridge					3,700
Sullivan					6,795
Totals	$21,100	$2,500	$7,100		$166,755

NOTE.— For continuation of this table, see page 128.

LIVINGSTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Avon	.....	.....	.....	.....	.....
Caledonia	.....	.....	.....	.....	.....
Conesus	.....	.....	.....	.....	.....
Geneseo	.....	.....	.....	.....	.....
Groveland	.....	.....	.....	.....	.....
Leicester	.....	.....	.....	.....	.....
Lima	.....	.....	.....	.....	.....
Livonia	.....	.....	.....	.....	.....
Mount Morris	.....	.....	.....	.....	.....
North Dansville	.....	.....	.....	.....	.....
Nunda	.....	.....	.....	.....	.....
Ossian	.....	.....	.....	.....	.....
Portage	.....	$2,100	.....	.....	.....
Sparta	.....	.....	.....	.....	.....
Springwater	.....	.....	.....	.....	.....
West Sparta	.....	.....	.....	.....	.....
York	.....	.....	.....	.....	.....
Totals	.....	$2,100	.....	.....	.....

MADISON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Brookfield	.....	.....	.....	.....	.....
Casenovia	.....	.....	.....	.....	.....
De Ruyter	.....	.....	.....	.....	.....
Eaton	.....	.....	.....	.....	.....
Fenner	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....
Hamilton	.....	.....	.....	.....	.....
Lebanon	.....	.....	.....	.....	.....
Lenox	.....	$3,500	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....
Madison	.....	.....	.....	.....	.....
Nelson	.....	.....	.....	.....	.....
Oneida, city	.....	3,600	.....	.....	.....
Smithfield	.....	.....	.....	.....	.....
Stockbridge	.....	.....	.....	.....	.....
Sullivan	.....	.....	.....	.....	.....
Totals	.....	$7,100	.....	.....	.....

NOTE.— For conclusion of this table, see page 129.

LIVINGSTON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Avon			$4,000			$80,000
Caledonia						20,000
Conesus						
Geneseo			4,500	$20,000		141,000
Groveland						
Leicester			2,000			23,850
Lima						
Livonia						
Mount Morris						9,100
North Dansville			1,200			173,000
Nunda						
Ossian						
Portage						
Sparta						200
Springwater						
West Sparta						
York						
Totals			$11,700	$20,000		$447,150

MADISON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Brookfield			$800			
Cazenovia			1,000			
De Ruyter				$300		$1,000
Eaton						
Fenner						
Georgetown						
Hamilton						103,000
Lebanon						
Lenox				20,000		220,000
Lincoln						
Madison						
Nelson						
Oneida, city			10,600			205,000
Smithfield						
Stockbridge						
Sullivan						
Totals			$12,400	$20,300		$529,000

MONROE COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Brighton		$20,950	$37,900		
Chili		8,000			
Clarkson					$1,500
Gates					
Greece	$4,000				3,700
Hamlin					
Henrietta	8,000				
Irondequoit					
Mendon					6,000
Ogden					500
Parma					500
Penfield					4,350
Perinton					30,000
Pittsford					6,000
Riga					1,525
Rochester, city	650,000	890,500	1,225,000	$5,961,700	
Rush		600,000			
Sweden		304,250			18,400
Webster					
Wheatland					3,300
Totals	$662,000	$1,823,700	$1,262,900	$5,961,700	$75,775

MONTGOMERY COUNTY.

REAL ESTATE EXEMPTIONS

Amsterdam, city	$50,000	$126,000	$73,000	$356,350	
Amsterdam					
Canajoharie					
Charleston					
Florida		1,000,000			
Glen					
Minden					
Mohawk			55,000		$2,000
Palatine			20,000		
Root		300,000			
Saint Johnsville					2,000
Totals	$50,000	$1,426,000	$148,000	$356,350	$4,000

NOTE.— For continuation of this table, see page 131.

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Brighton	$16,800	$30,550	$106,200	$16,800	.....
Chili	10,200	62,350	80,550	10,200	$24,500
Clarkson	6,000	18,050	25,550	6,000	.....
Gates	65,700	26,110	91,810	65,700	.....
Greece	90,400	675,950	774,050	90,400	267,000
Hamlin	6,700	27,550	34,250	6,700	.....
Henrietta	9,500	28,150	45,650	9,500	.....
Irondequoit	31,000	27,800	58,800	31,000	.....
Mendon	15,750	51,240	72,990	15,750	.....
Ogden	5,800	60,050	66,350	5,800	.....
Parma	20,100	72,675	93,275	20,100	.....
Penfield	24,950	30,300	59,600	23,450	.....
Perinton	113,800	184,860	328,660	53,800	.....
Pittsford	13,600	42,800	62,400	13,600	.....
Riga	26,100	30,350	57,975	26,100	.....
Rochester, city	.....	11,637,000	20,364,200	2,516,500	736,100
Rush	4,800	15,400	620,200	604,800	.....
Sweden	25,500	186,750	534,900	329,750	3,000
Webster	21,300	81,865	103,165	21,300	.....
Wheatland	26,100	73,750	103,150	26,100	.....
Totals	$534,100	$13,363,550	$23,683,725	$3,893,350	$1,030,600

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	.....	$1,116,500	$1,721,850	$278,550	$140,000
Amsterdam	$8,400	69,950	78,350	8,400	.....
Canajoharie	18,700	51,630	70,330	18,700	.....
Charleston	5,900	5,665	11,565	5,900	.....
Florida	8,650	34,020	1,042,670	8,650	.....
Glen	13,325	51,550	64,875	13,325	.....
Minden	32,200	217,050	249,250	32,200	.....
Mohawk	22,500	118,915	198,415	22,500	.....
Palatine	19,000	29,590	68,590	19,000	.....
Root	6,200	16,380	322,580	6,200	.....
Saint Johnsville	24,500	95,370	121,870	24,500	.....
Totals	$159,375	$1,806,620	$3,950,345	$437,925	$140,000

NOTE.— For continuation of this table, see page 132.

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Brighton	.....	$2,000	$1,950	.....	$3,500
Chili	.....	18,500	3,000	.....	4,200
Clarkson	.....	11,500	2,100	.....	2,400
Gates	.....	16,000	2,000	.....	2,750
Greece	.....	114,000	10,400	$3,100	146,950
Hamlin	.....	17,700	3,000	.....	1,800
Henrietta	.....	17,650	3,800	.....	3,200
Irondequoit	.....	22,200	1,500	.....	3,100
Mendon	.....	29,500	8,500	.....	840
Ogden	.....	29,700	9,000	1,500	5,750
Parma	.....	40,000	9,800	.....	17,000
Penfield	.....	16,500	5,200	600	5,600
Perinton	.....	144,500	9,500	3,000	.....
Pittsford	.....	25,500	11,900	3,000	2,400
Riga	.....	14,000	6,250	.....	6,400
Rochester, city	$580,000	6,343,375	88,000	144,350	452,500
Rush	.....	9,800	3,500	.....	1,100
Sweden	.....	87,200	12,000	4,500	29,600
Webster	.....	49,500	9,200	3,750	3,325
Wheatland	.....	59,100	10,000	.....	2,650
Totals	$580,000	$7,068,225	$210,600	$163,800	$695,065

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	.....	$709,500	$39,000	$4,500	$36,000
Amsterdam	.....	16,700	5,100	.....	27,400
Canajoharie	.....	35,700	6,850	1,500	.....
Charleston	.....	3,500	750	.....	400
Florida	.....	16,000	6,800	.....	8,000
Glen	.....	28,500	3,900	.....	10,550
Minden	.....	143,000	12,500	.....	52,000
Mohawk	.....	68,500	6,300	1,500	15,000
Palatine	.....	10,000	4,000	1,900	8,000
Root	.....	10,000	3,500	.....	.....
Saint Johnsville	.....	62,000	6,500	1,500	11,000
Totals	.....	$1,103,400	$95,200	$10,900	$168,350

NOTE.— For continuation of this table, see page 133.

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Brighton	$7,300	$9,100	$37,900		
Chili				$9,150	
Clarkson					
Gates					
Greece	20,000	104,000			
Hamlin					
Henrietta					
Irondequoit					$1,000
Mendon					
Ogden					
Parma					
Penfield					
Perinton					
Pittsford					
Riga					
Rochester, city	1,493,700	432,000		371,800	576,450
Rush					
Sweden					
Webster	5,850				
Wheatland					
Totals	$1,526,850	$545,100	$37,900	$380,950	$577,450

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	$70,000	$40,000		$8,000	$5,000
Amsterdam					
Canajoharie				2,000	
Charleston					
Florida				350	
Glen					
Minden				6,000	
Mohawk					
Palatine			$20,000		
Root					
Saint Johnsville					
Totals	$70,000	$40,000	$20,000	$16,350	$5,000

NOTE.— For continuation of this table, see page 134.

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Brighton	.....	.....	.....	.....	$6,700
Chili	.....	.....	$1,000	.....	2,000
Clarkson	.....	.....	.....	.....	2,050
Gates	.....	.....	.....	.....	5,360
Greece	.....	.....	.....	.....	10,500
Hamlin	.....	.....	.....	.....	5,050
Henrietta	.....	.....	.....	.....	3,500
Irondequoit	.....	.....	.....	.....	.....
Mendon	.....	.....	.....	.....	12,400
Ogden	$8,000	.....	.....	.....	6,100
Parma	.....	.....	.....	.....	5,875
Penfield	.....	.....	.....	.....	2,400
Perinton	.....	.....	.....	.....	27,860
Pittsford	.....	.....	.....	.....	.....
Riga	.....	.....	.....	.....	3,700
Rochester, city	524,500	$7,000	.....	.....	437,225
Rush	.....	.....	.....	.....	1,000
Sweden	.....	.....	15,000	.....	35,450
Webster	.....	.....	.....	.....	10,240
Wheatland	.....	.....	.....	.....	2,000
Totals	$532,500	$7,000	$16,000	.....	$579,410

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	$25,000	.....	.....	.....	$39,500
Amsterdam	.....	$12,600	.....	.....	8,150
Canajoharie	.....	.....	.....	.....	5,580
Charleston	.....	.....	.....	.....	1,015
Florida	.....	.....	.....	.....	2,870
Glen	.....	.....	.....	.....	8,600
Minden	.....	.....	.....	.....	3,550
Mohawk	.....	.....	$20,000	.....	7,615
Palatine	.....	.....	.....	.....	5,690
Root	.....	.....	.....	.....	2,880
Saint Johnsville	8,000	.....	.....	.....	6,370
Totals	$33,000	$12,600	$20,000	.....	$91,820

NOTE.— For continuation of this table, see page 135.

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Brighton	.....	.....	.....	.....	.....
Chili	.....	.....	.....	.....	.....
Clarkson	.....	.....	.....	.....	.....
Gates	.....	.....	.....	.....	.....
Greece	.....	.....	$4,000	.....	.....
Hamlin	.....	.....	.....	.....	.....
Henrietta	.....	.....	.....	.....	.....
Irondequoit	.....	.....	.....	.....	.....
Mendon	.....	.....	.....	.....	.....
Ogden	.....	.....	.....	.....	.....
Parma	.....	.....	.....	.....	.....
Penfield	.....	.....	.....	.....	.....
Perinton	.....	.....	.....	.....	.....
Pittsford	.....	.....	.....	.....	.....
Riga	.....	$1,525	.....	.....	.....
Rochester, city	.....	2,100,900	.....	$650,000	$300,000
Rush	.....	.....	.....	.....	.....
Sweden	.....	.....	.....	.....	.....
Webster	.....	.....	.....	.....	.....
Wheatland	.....	.....	.....	.....	.....
Totals	.....	$2,102,425	$4,000	$650,000	$300,000

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	.....	.....	.....	$50,000	.....
Amsterdam	.....	.....	.....	.....	.....
Canajoharie	.....	.....	.....	.....	.....
Charleston	.....	.....	.....	.....	.....
Florida	.....	.....	.....	.....	.....
Glen	.....	.....	.....	.....	.....
Minden	.....	.....	.....	.....	.....
Mohawk	.....	.....	.....	.....	.....
Palatine	.....	.....	.....	.....	.....
Root	.....	.....	.....	.....	.....
Saint Johnsville	.....	.....	.....	.....	.....
Totals	.....	.....	.....	$50,000	.....

NOTE.— For conclusion of th s table, see page 136.

MONROE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Brighton						$20,950
Chili						8,000
Clarkson						1,500
Gates						
Greece			$3,700			
Hamlin						
Henrietta						8,000
Irondequoit						
Mendon						6,000
Ogden			500			
Parma						500
Penfield			1,500			4,350
Perinton			8,000			82,000
Pittsford			2,000			4,000
Riga						
Rochester, city			514,700	$100,000	$30,900	1,964,200
Rush						
Sweden			2,400			16,000
Webster						
Wheatland			3,300			
Totals			$536,100	$100,000	$30,900	$2,115,500

MONTGOMERY COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Amsterdam, city		$38,800	$39,000	$20,000		$179,000
Amsterdam						
Canajoharie						
Charleston						
Florida						1,000,000
Glen						
Minden						
Mohawk			2,000	15,000		40,000
Palatine						
Root						300,000
Saint Johnsville			2,000			
Totals		$38,800	$43,000	$35,000		$1,519,000

NASSAU COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Hemstead	.....	.....	$200,000	.....	$72,500
North Hempstead	.....	.....	.....	.....	25,000
Oyster Bay	.....	.....	.....	.....	22,000
Totals	.....	.....	$200,000	.....	$119,500

BOROUGHS OF GREATER NEW YORK.

REAL ESTATE EXEMPTIONS

Bronx	$2,338,600	$591,250	$1,352,300	$110,022,215	.....
Brooklyn	18,928,100	5,366,300	3,027,000	191,480,685	.....
Manhattan	41,345,500	12,481,000	1,627,000	953,271,174	.....
Queens	1,000,000	199,500	686,500	31,561,535	.....
Richmond	2,509,700	.....	1,090,500	7,588,100	.....
Totals	$66,121,900	$18,638,050	$7,783,300	$1,293,923,709	.....

NIAGARA COUNTY.

REAL ESTATE EXEMPTIONS

Cambria	.....	.....	.....	.....	.....
Hartland	.....	.....	.....	.....	.....
Lewiston	.....	.....	.....	.....	.....
Lockport, city	$100,000	$15,195	$92,900	$339,290	.....
Lockport	.....	.....	32,000	.....	.....
Newfane	.....	.....	.....	.....	.....
Niagara Falls, city	190,000	2,100,000	.....	733,000	.....
Niagara	.....	.....	.....	.....	$7,000
North Tonawanda, city	10,000	.....	.....	232,500	.....
Pendleton	.....	.....	.....	.....	800
Porter	377,800	.....	.....	.....	.....
Royalton	.....	.....	.....	.....	.....
Somerset	65,000	.....	.....	.....	.....
Wheatfield	.....	.....	.....	.....	3,700
Wilson	.....	.....	.....	.....	.....
Totals	$742,800	$2,115,195	$124,900	$1,304,790	$11,500

NOTE.— For continuation of this table, see page 138.

NASSAU COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Hempstead	$1,261,900	$3,451,480	$4,985,880	$1,111,700	$1,302,000
North Hempstead	438,000	638,110	1,101,110	382,000	.....
Oyster Bay	432,000	530,450	984,450	391,900	80,000
Totals	$2,131,900	$4,620,040	$7,071,440	$1,885,600	$1,382,000

BOROUGHS OF GREATER NEW YORK — Continued.

REAL ESTATE EXEMPTIONS

Bronx	.....	$32,414,370	$146,718,735	$9,821,500	$1,970,200
Brooklyn	.....	68,761,466	287,563,551	32,492,400	3,365,875
Manhattan	.....	285,792,227	1,294,516,901	49,832,000	22,414,500
Queens	.....	16,326,035	49,773,570	10,108,450	769,650
Richmond	.....	6,239,326	17,427,626	3,034,800	317,300
Totals	.....	$409,533,424	$1,796,000,383	$105,289,150	$28,837,525

NIAGARA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Cambria	$6,800	$147,350	$154,150	$6,800	$1,500
Hartland	19,900	106,235	126,135	19,900	.....
Lewiston	20,000	984,955	1,004,955	20,000	2,000
Lockport, city	.....	332,450	879,835	264,400	29,700
Lockport	15,000	54,800	101,800	15,000	.....
Newfane	25,300	67,505	92,805	25,300	.....
Niagara Falls, city	.....	1,154,760	4,177,760	603,000	23,000
Niagara	35,200	28,735	70,935	35,200	.....
North Tonawanda, city	.....	274,760	517,260	202,000	14,000
Pendleton	7,700	29,695	38,195	7,700	800
Porter	13,400	34,700	425,900	13,400	.....
Royalton	41,600	550,550	592,150	41,600	2,100
Somerset	40,400	110,325	215,725	40,400	.....
Wheatfield	4,200	68,500	76,400	4,200	8,900
Wilson	21,450	66,415	87,865	21,450	.....
Totals	$250,950	$4,011,735	$8,561,870	$1,320,350	$82,000

NOTE.— For continuation of this table, see page 139.

NASSAU COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Hempstead	.....	$1,744,400	$67,100	$9,000	$74,770
North Hempstead	.....	321,000	25,600	.....	176,500
Oyster Bay	.....	237,700	33,100	5,100	16,400
Totals	.....	$2,303,100	$125,800	$14,100	$267,670

BOROUGHS OF GREATER NEW YORK — Continued.

REAL ESTATE EXEMPTIONS

Bronx	$5,951,200	$6,976,050	$278,645	$26,400	$5,087,300
Brooklyn	1,864,000	32,373,601	917,025	258,525	15,450,530
Manhattan	38,092,250	125,838,600	612,000	214,300	4,715,000
Queens	.....	4,519,075	316,325	84,975	7,043,345
Richmond	.....	1,251,600	159,325	32,300	391,625
Totals	$45,907,450	$170,958,926	$2,283,320	$616,500	$32,687,800

NIAGARA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Cambria	.....	$29,700	$5,000	.....	$109,000
Hartland	.....	10,000	3,900	.....	80,980
Lewiston	$405,000	320,100	6,300	.....	10,800
Lockport, city	.....	135,220	11,300	$3,000	21,600
Lockport	.....	10,000	2,200	.....	29,600
Newfane	.....	38,500	7,900	.....	16,300
Niagara Falls, city	100,000	556,200	29,000	6,000	75,000
Niagara	.....	12,800	1,150	.....	12,635
North Tonawanda, city	.....	170,300	13,800	.....	21,100
Pendleton	.....	11,800	4,000	.....	12,500
Porter	.....	21,500	6,000	.....	7,200
Royalton	.....	114,300	10,400	.....	383,500
Somerset	.....	33,000	3,500	.....	72,000
Wheatfield	.....	36,000	8,400	.....	15,200
Wilson	.....	21,700	7,500	.....	32,260
Totals	$505,000	$1,521,120	$120,350	$9,000	$899,675

NOTE.— For continuation of this table, see page 140.

NASSAU COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Hempstead	$6,000	.....	.....	$30,000	$9,250
North Hempstead	65,000	.....	.....	10,000	20,000
Oyster Bay	.....	$30,000	.....	35,000	14,000
Totals	$71,000	$30,000	.....	$75,000	$43,250

BOROUGHS OF GREATER NEW YORK — Continued.

REAL ESTATE EXEMPTIONS

Bronx	$4,367,230	$4,351,300	.....	$1,753,775	$1,183,950
Brooklyn	19,371,150	1,929,775	$141,500	2,459,850	4,226,200
Manhattan	49,472,625	6,069,500	.....	14,955,900	11,579,900
Queens	2,043,250	507,800	.....	286,250	118,780
Richmond	440,300	2,847,450	291,300	1,482,900	113,900
Totals	$75,694,555	$15,705,825	$432,800	$20,938,675	$17,222,730

NIAGARA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Cambria	.....	.....	.....	.....	.....
Hartland	.....	.....	.....	.....	.....
Lewiston	.....	.....	.....	.....	.....
Lockport, city	$20,000	.....	.....	$21,000	$25,000
Lockport	.....	$12,000	$32,000	1,000	.....
Newfane	.....	.....	.....	.....	.....
Niagara Falls, city	150,000	20,880	.....	27,000	50,000
Niagara	.....	.....	.....	.....	.....
North Tonawanda, city	.....	.....	.....	.....	22,000
Pendleton	.....	.....	.....	.....	.....
Porter	.....	.....	.....	.....	.....
Royalton	.....	.....	.....	.....	27,150
Somerset	.....	.....	.....	.....	.....
Wheatfield	.....	.....	.....	.....	.....
Wilson	.....	.....	.....	.....	.....
Totals	$170,000	$32,880	$32,000	$49,000	$124,150

NOTE.— For continuation of this table, see page 141.

NASSAU COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Hempstead	$13,400	.....	$150,000	.....	$45,560
North Hempstead	12,500	.....	.....	.....	7,510
Oyster Bay	20,500	$50,000	.....	.....	8,650
Totals	$46,400	$50,000	$150,000	.....	$61,720

BOROUGHS OF GREATER NEW YORK — Continued.

REAL ESTATE EXEMPTIONS

Bronx	$329,200	$20,400	.....	$10,200	$108,520
Brooklyn	1,928,950	133,500	.....	65,000	518,485
Manhattan	27,110,000	1,210,000	.....	52,000	349,152
Queens	353,700	1,800	.....	60,400	220,685
Richmond	180,000	2,350	$15,500	.....	104,776
Totals	$29,901,850	$1,368,050	$15,500	$187,600	$1,301,618

NIAGARA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Cambria	.....	.....	.....	.....	$2,150
Hartland	.....	.....	.....	.....	11,355
Lewiston	$6,000	.....	.....	.....	10,055
Lockport, city	.....	.....	$10,000	$2,000	53,630
Lockport	.....	.....	.....	.....	.....
Newfane	.....	.....	.....	.....	4,805
Niagara Falls, city	75,000	.....	.....	15,000	27,680
Niagara	.....	.....	.....	.....	2,150
North Tonawanda, city	20,000	.....	.....	.....	13,560
Pendleton	.....	.....	.....	.....	595
Porter	.....	.....	.....	.....	.....
Royalton	.....	.....	.....	.....	13,100
Somerset	.....	.....	.....	.....	1,825
Wheatfield	.....	.....	.....	.....	.....
Wilson	.....	.....	.....	.....	4,955
Totals	$101,000	.....	$10,000	$17,000	$145,860

NOTE.— For continuation of this table, see page 142.

NASSAU COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Hempstead	.....	$26,200	.....	.....	.....
North Hempstead	.....	25,000	.....	.....	.....
Oyster Bay	.....	22,000	.....	.....	.....
Totals	.....	$73,200	.....	.....	.....

BOROUGHS OF GREATER NEW YORK — Continued.

REAL ESTATE EXEMPTIONS

Bronx	.....	$61,598,675	$21,500	$57,100	$565,000
Brooklyn	.....	56,106,910	12,600	900,000	4,594,800
Manhattan	.....	561,409,904	.....	15,100,000	12,481,000
Queens	.....	5,793,295	.....	.....	89,800
Richmond	.....	196,625	728,700	.....	.....
Totals	.....	$685,105,409	$762,800	$16,057,100	$17,730,600

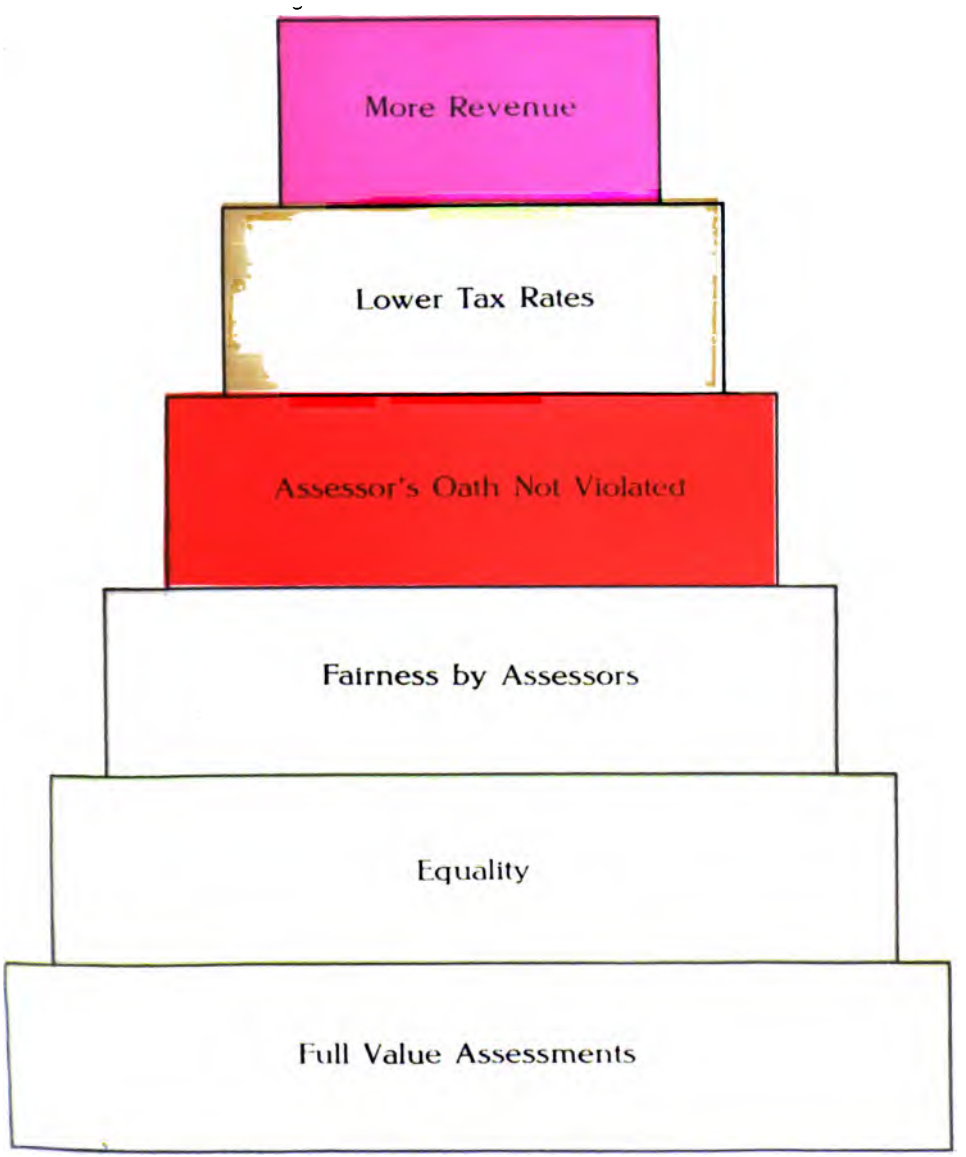
NIAGARA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Cambria	.....	.....	.....	.....	.....
Hartland	.....	.....	.....	.....	.....
Lewiston	$224,700	.....	.....	.....	.....
Lockport, city	.....	$29,180	.....	$100,000	.....
Lockport	.....	.....	.....	.....	.....
Newfane	.....	.....	.....	.....	.....
Niagara Falls, city	.....	2,170,000	.....	150,000	$100,000
Niagara	.....	.....	.....	.....	.....
North Tonawanda, city	.....	16,900	.....	10,000	.....
Pendleton	.....	.....	.....	.....	.....
Porter	.....	.....	.....	.....	.....
Royalton	.....	.....	.....	.....	.....
Somerset	.....	.....	$65,000	.....	.....
Wheatfield	.....	.....	.....	.....	.....
Wilson	.....	.....	.....	.....	.....
Totals	$224,700	$2,216,080	$65,000	$260,000	$100,000

NOTE.— For conclusion of this table, see page 143.

WHAT FULL VALUE ASSESSMENTS WILL MEAN TO THE TAXPAYERS OF THE STATE



NASSAU COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Hempstead	.....	.....	$124,000	$20,000	.....	$252,500
North Hempstead	.....	.....	56,000	.....	.....	.....
Oyster Bay	.....	.....	31,100	.....	.....	9,000
Totals	.....	.....	$211,100	$20,000	.....	$261,500

BOROUGHS OF GREATER NEW YORK — Concluded.

REAL ESTATE EXEMPTIONS

Bronx	$2,260,000	$8,685,000	$1,680,160	$815,000	$4,967,390	$23,833,045
Brooklyn	1,884,500	20,915,500	1,460,850	668,700	8,283,600	75,239,720
Manhattan	.....	60,031,000	7,036,000	20,700,000	96,207,500	169,033,770
Queens	1,000,000	6,679,100	423,440	.....	287,700	9,065,750
Richmond	1,781,000	1,786,000	190,350	69,000	48,200	1,962,325
Totals	$6,925,500	$98,096,600	$10,790,800	$22,252,700	$109,794,390	$279,134,610

NIAGARA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Cambria	.....	.....	.....	.....	.....	.....
Hartland	.....	.....	.....	.....	.....	.....
Lewiston	.....	.....	.....	.....	.....	.....
Lockport, city	.....	.....	$14,800	$30,000	$1,710	$107,295
Lockport	.....	.....	.....	.....	.....	.....
Newfane	.....	.....	.....	.....	.....	.....
Niagara Falls, city	.....	.....	.....	.....	.....	.....
Niagara	.....	.....	7,000	.....	.....	.....
N. Tonwanda, city	.....	.....	.....	.....	13,600	.....
Pendleton	.....	.....	.....	.....	.....	800
Porter	$377,800	.....	.....	.....	.....	.....
Royalton	.....	.....	.....	.....	.....	.....
Somerset	.....	.....	.....	.....	.....	.....
Wheatfield	.....	.....	.....	.....	.....	3,700
Wilson	.....	.....	.....	.....	.....	.....
Totals	$377,800	.....	$21,800	$30,000	$15,310	$111,795

MONROE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Brighton	$7,300	$9,100	$37,900		
Chili				$9,150	
Clarkson					
Gates					
Greece	20,000	104,000			
Hamlin					
Henrietta					
Irondequoit					$1,000
Mendon					
Ogden					
Parma					
Penfield					
Perinton					
Pittsford					
Riga					
Rochester, city	1,493,700	432,000		371,800	576,450
Rush					
Sweden					
Webster	5,850				
Wheatland					
Totals	$1,526,850	$545,100	$37,900	$380,950	$577,450

MONTGOMERY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Amsterdam, city	$70,000	$40,000		$8,000	$5,000
Amsterdam					
Canajoharie				2,000	
Charleston					
Florida				350	
Glen					
Minden				6,000	
Mohawk					
Palatine			$20,000		
Root					
Saint Johnsville					
Totals	$70,000	$40,000	$20,000	$16,350	$5,000

NOTE.— For continuation of this table, see page 134.

ONEIDA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Annsville	$8,950	$30,400	$42,350	$8,950	.....
Augusta	10,250	29,050	39,300	10,250	.....
Ava	.....	600	600	.....	.....
Boonville	44,300	56,825	110,125	44,300	.....
Bridgewater	3,100	12,860	15,960	3,100	.....
Camden	98,300	67,430	174,730	28,300	.....
Deerfield	5,100	13,350	18,450	5,100	.....
Florence	3,600	4,475	8,075	3,600	.....
Floyd	1,650	4,290	5,940	1,650	.....
Forestport	.....	2,925	2,925	.....	.....
Kirkland	32,800	810,800	843,600	32,800	.....
Lee	.....	7,700	7,700	.....	.....
Marcy	4,150	45,900	50,050	4,150	.....
Marshall	3,950	29,150	33,100	3,950	.....
New Hartford	42,700	220,975	278,675	42,700	.....
Paris	13,000	39,900	52,900	13,000	.....
Remsen	6,400	22,695	29,095	6,400	.....
Rome, city	.....	781,150	2,413,950	129,300	$154,000
Sangerfield	34,000	89,900	126,200	34,000	.....
Steuben	4,600	6,880	11,480	4,600	.....
Trenton	7,450	32,695	41,445	7,450	.....
Utica, city	.....	4,081,060	7,754,940	1,005,850	332,850
Vernon	47,700	43,150	91,750	47,700	.....
Verona	17,100	37,320	54,420	17,100	.....
Vienna	6,010	25,650	34,160	6,010	.....
Western	4,625	13,820	114,445	4,625	.....
Westmoreland	7,100	22,600	29,700	7,100	.....
Whitestown	46,800	124,025	170,825	46,800	1,500
Totals	$453,625	$6,656,575	$12,556,890	$1,518,785	$488,350

ONONDAGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Camillus	$64,700	$68,850	$157,050	$64,700	.....
Cicero	9,000	79,500	88,500	9,000	.....
Clay	12,500	17,750	30,250	12,500	.....
De Witt	60,600	70,860	414,960	60,600	.....
Elbridge	37,100	81,525	126,025	37,100	.....
Fabius	7,150	27,800	35,150	7,150	.....
Geddes	.....	7,400	7,400	.....	.....
La Fayette	15,700	79,300	96,400	15,700	.....
Lysander	62,750	134,950	207,200	62,750	.....
Manlius	53,500	146,520	200,020	53,500	.....
Marcellus	30,300	70,400	100,700	30,300	.....
Onondaga	36,300	76,400	332,700	36,300	.....
Otisco	5,100	17,850	22,905	5,100	.....
Pompey	8,600	45,450	54,050	8,600	.....
Salina	23,850	41,700	65,550	23,850	.....
Skaneateles	98,950	117,400	221,350	53,950	.....
Spafford	3,600	43,700	47,300	3,600	.....
Syracuse, city	.....	12,054,280	27,552,380	2,765,750	$630,500
Tully	23,600	35,000	61,600	23,600	.....
Van Buren	30,900	108,575	169,475	30,900	.....
Totals	$584,200	$13,325,210	$29,991,010	$3,304,950	$630,500

NOTE.— For continuation of this table, see page 146.

ONEIDA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Annsville	.....	$10,300	$1,600	.....	$16,000
Augusta	.....	17,600	5,000	.....	2,750
Ava	.....	.....	.....	.....	.....
Boonville	.....	32,800	2,200	.....	3,750
Bridgewater	.....	6,550	1,800	.....	350
Camden	.....	38,700	6,200	$3,200	3,280
Deerfield	.....	3,050	1,200	2,200	4,500
Florence	.....	1,050	1,225	.....	900
Floyd	.....	2,600	.....	.....	800
Forestport	.....	.....	.....	.....	.....
Kirkland	$527,350	146,000	3,600	6,150	122,100
Lee	.....	3,000	500	.....	.....
Marcy	.....	8,550	1,250	.....	2,100
Marshall	.....	10,000	1,200	.....	800
New Hartford	.....	83,500	20,100	2,140	9,300
Paris	.....	16,950	5,700	.....	4,300
Remsen	.....	7,250	2,150	2,200	785
Rome, city	.....	339,000	17,300	7,050	15,900
Sangerfield	.....	55,000	10,200	.....	9,800
Steuben	.....	4,000	1,800	.....	500
Trenton	.....	14,850	3,300	1,800	2,700
Utica, city	.....	1,756,300	88,200	26,825	246,500
Vernon	.....	22,300	4,800	.....	3,600
Verona	.....	16,500	3,300	.....	5,600
Vienna	.....	7,950	2,200	710	8,750
Western	.....	8,000	1,600	.....	1,600
Westmoreland	.....	11,300	3,200	.....	5,450
Whitestown	.....	100,000	12,300	.....	5,175
Totals	$527,350	$2,723,100	$201,925	$52,275	$477,290

ONONDAGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Camillus	.....	$43,500	$8,400	$100	$7,200
Cicero	.....	13,000	4,000	.....	34,000
Clay	.....	5,000	2,000	1,500	2,500
De Witt	.....	20,800	8,000	1,650	4,400
Elbridge	.....	44,800	8,900	4,000	3,700
Fabius	.....	9,300	1,400	.....	5,750
Geddes	.....	.....	.....	.....	.....
La Fayette	.....	35,000	2,000	.....	37,000
Lysander	.....	97,300	9,900	.....	6,950
Manlius	.....	87,000	19,000	3,500	10,900
Marcellus	.....	47,000	7,300	1,500	6,500
Onondaga	.....	30,000	11,200	7,600	9,600
Otisco	.....	9,500	2,400	3,300	2,000
Pompey	.....	17,500	4,800	3,000	2,050
Salina	.....	20,000	5,000	2,100	12,000
Skaneateles	.....	77,000	11,500	.....	5,900
Spafford	.....	3,200	800	.....	38,300
Syracuse, city	$2,820,450	4,582,325	69,600	127,300	1,279,325
Tully	.....	16,000	5,500	1,000	12,500
Van Buren	.....	45,300	5,200	1,200	39,900
Totals	$2,820,450	$5,203,525	$186,900	$157,750	$1,520,475

NOTE.— For continuation of this table, see page 147.

ONEIDA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Almshouses.	Fraternal and benevolent.	Moral or mental improvement.
Annsville					
Augusta				$300	
Ava					
Boonville				6,000	
Bridgewater					
Camden					
Deerfield					
Florence					
Floyd					
Forestport					
Kirkland					
Lee				1,000	
Marcy				700	
Marshall				10,000	
New Hartford	$15,000	$75,000			
Paris					$400
Remsen					
Rome, city	416,800	575,000		36,000	42,000
Sangerfield				4,000	
Steuben					
Trenton				2,000	
Utica, city	1,443,000	508,500		168,000	149,750
Vernon				4,300	
Verona					
Vienna					
Western					
Westmoreland					
Whitestown					
Totals	$1,874,800	$1,158,500		$232,300	$192,150

ONONDAGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Camillus				$5,000	
Cicero				13,000	
Clay					
De Witt				10,600	
Elbridge		$12,000			
Fabius					
Geddes					
La Fayette					
Lysander					$500
Manlius					
Marcellus					
Onondaga			$220,000		
Otisco					
Pompey					
Salina					
Skaneateles					
Spafford					
Syracuse, city	$700,950	725,400		140,250	517,700
Tully					
Van Buren					
Totals	$700,950	$737,400	$220,000	$168,850	$518,200

NOTE.— For continuation of this table, see page 148.

ONEIDA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Annsville					$2,500
Augusta					3,400
Ava					600
Boonville			$4,000		8,075
Bridgewater					4,160
Camden					16,050
Deerfield					2,400
Florence					1,300
Floyd					890
Forestport					2,925
Kirkland					5,600
Lee			300		2,900
Marcy					33,300
Marshall					7,150
New Hartford		$15,000			15,935
Paris					12,550
Remsen	$10,000				310
Rome, city	25,000				58,100
Sangerfield	1,500	3,000			6,400
Steuben		580			
Trenton	500				7,545
Utica, city	201,000	60,000			300,135
Vernon					7,150
Verona					11,920
Vienna					6,040
Western					2,620
Westmoreland					2,650
Whitestown					5,050
Totals	$238,000	$78,580	$4,300		$527,655

ONONDAGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Camillus					$4,650
Cicero					15,500
Clay					6,750
De Witt					25,410
Elbridge					8,125
Fabius		$5,000			6,350
Geddes					7,400
La Fayette					5,300
Lysander					20,300
Manlius					26,120
Marcellus					8,100
Onondaga					18,000
Otisco					650
Pompey					18,100
Salina					2,600
Skaneateles	$15,000				8,000
Spafford					1,400
Syracuse, city	311,500	90,000			608,980
Tully					
Van Buren					16,975
Totals	$326,500	$95,000			$808,710

NOTE.— For continuation of this table, see page 149.

ONEIDA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Annsville					
Augusta					
Ava					
Boonville		$3,000			
Bridgewater					
Camden		2,000			
Deerfield					
Florence					
Floyd					
Forestport					
Kirkland					
Lee					
Marcy					
Marshall					
New Hartford					
Paris					
Remsen					
Rome, city		47,000		$60,000	
Sangerfield		2,300			
Steuben					
Trenton		1,000			
Utica, city		104,480		450,000	
Vernon		1,000			
Verona					
Vienna		2,500			
Western					
Westmoreland					
Whitestown					
Totals		$163,280		$510,000	

ONONDAGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Camillus					
Cicero					
Clay					
De Witt					
Elbridge					
Fabius					
Geddes					
La Fayette		$1,400			
Lysander					
Manlius					
Marcellus					
Onondaga					
Otisco					
Pompey					
Salina					
Skaneateles		5,000			
Spafford					
Syracuse, city		2,163,950		$641,000	$700,000
Tully					
Van Buren					
Totals		$2,170,350		$641,000	$700,000

NOTE.— For conclusion of this table, see page 150.

ONEIDA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Annsville			$500			$2,500
Augusta						
Ava						
Boonville			6,000			
Bridgewater						
Camden						77,000
Deerfield						
Florence						
Floyd						
Forestport						
Kirkland						
Lee						
Marcy						
Marshall						
New Hartford						
Paris						
Remsen						
Rome, city			11,000	$70,000		410,500
Sangerfield						
Steuben						
Trenton						300
Utica, city			59,750	20,000		833,800
Vernon			200	700		
Verona						
Vienna						
Western						96,000
Westmoreland						
Whitestown						
Totals			$77,450	$90,700		$1,420,100

ONONDAGA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Camillus			$3,500			$20,000
Cicero						
Clay						
De Witt				$280,000		3,500
Elbridge			7,400			
Fabius				200		
Geddes						
La Fayette						
Lysander			9,500			
Manlius						
Marcellus						
Onondaga						
Otisco						
Pompey						
Salina						
Skaneateles						45,000
Spafford						
Syracuse, city			211,000			8,466,400
Tully			3,000			
Van Buren						30,000
Totals			$234,400	$280,200		$8,564,900

ONTARIO COUNTY.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.
Bristol					
Canadice		$1,200			
Canandaigua, city	$85,000		$230,000	$245,500	
Canandaigua					
East Bloomfield		15,000			$11,000
Farmington					
Geneva, city	75,000	291,000		564,000	
Geneva		5,000			1,500
Gorham					800
Hopewell			40,000		
Manchester					56,500
Naples					10,000
Phelps					8,000
Richmond					
Seneca					3,000
South Bristol		1,685			1,000
Victor					29,000
West Bloomfield					3,000
Totals	$160,000	$313,885	$270,000	$809,500	$123,800

ORANGE COUNTY.

REAL ESTATE EXEMPTIONS

Blooming Grove					
Chester					$5,100
Cornwall					10,000
Crawford					1,000
Deer Park					
Goshen			$150,000		115,100
Greenville		$1,000			
Hamptonburg					
Highlands	$10,841,500				18,500
Middletown, city	120,000	1,419,300		$546,150	
Minisink		2,400			400
Monroe					12,500
Montgomery					14,000
Mount Hope					
Newburg, city	110,000	200,000	135,000	559,125	
Newburg					
New Windsor					
Port Jervis, city	15,500			177,200	
Tuxedo					
Wallkill		9,000			
Warwick					43,600
Wawayanda					
Woodbury		12,000			
Total	$11,087,000	$1,643,700	$285,000	$1,282,475	$220,200

NOTE.— For continuation of this table, see page 152.

ONTARIO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Bristol	$7,200	$45,360	$52,560	$7,200	.....
Canadice	4,800	3,620	9,620	4,800	.....
Canandaigua, city	.....	897,370	1,457,870	190,000	$50,000
Canandaigua	13,000	62,155	75,155	13,000	.....
East Bloomfield	36,000	134,375	196,375	36,000	.....
Farmington	7,300	22,805	30,105	7,300	.....
Geneva, city	.....	1,122,395	2,052,395	159,000	50,000
Geneva	6,300	15,450	28,250	6,300	.....
Gorham	13,500	41,700	56,000	13,500	.....
Hopewell	6,300	15,900	62,200	6,300	.....
Manchester	13,700	310,750	380,950	13,700	.....
Naples	13,950	36,390	60,340	13,950	.....
Phelps	35,200	75,450	118,650	35,200	.....
Richmond	7,500	13,800	21,300	7,500	.....
Seneca	15,100	35,150	53,250	15,100	.....
South Bristol	5,750	17,185	25,620	5,750	.....
Victor	26,900	47,900	103,800	26,900	.....
West Bloomfield	8,800	36,315	48,115	8,800	.....
Totals	$221,300	$2,934,070	$4,832,555	$570,300	$100,000

ORANGE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blooming Grove	$6,200	$32,400	$38,600	$6,200	.....
Chester	36,000	49,000	90,100	36,000	$10,000
Cornwall	46,300	74,200	130,500	46,300	.....
Crawford	7,450	29,700	38,150	7,450	.....
Deer Park	10,050	7,825	17,875	10,050	.....
Goshen	108,000	234,975	608,075	108,000	.....
Greenville	2,050	2,800	5,850	2,050	.....
Hamptonburg	4,700	6,800	11,500	4,700	.....
Highlands	32,500	347,900	11,240,400	32,500	10,841,500
Middletown, city	.....	1,197,235	3,282,685	294,700	107,500
Minisink	10,500	22,725	36,025	10,500	.....
Monroe	25,400	43,900	81,800	25,400	.....
Montgomery	74,900	168,155	257,055	74,900	.....
Mount Hope	5,550	11,000	16,550	5,550	.....
Newburg, city	.....	1,448,075	2,452,200	351,000	50,000
Newburg	23,800	40,550	64,350	23,800	.....
New Windsor	8,850	39,800	48,650	8,850	.....
Port Jervis, city	.....	520,410	713,110	150,200	.....
Tuxedo	24,800	44,500	69,300	24,800	.....
Wallkill	8,700	13,625	31,325	8,700	.....
Warwick	83,200	201,450	328,250	83,200	.....
Wawayanda	.....	1,550	1,550	.....	.....
Woodbury	9,100	15,200	36,300	9,100	.....
Totals	$528,050	$4,553,775	$19,600,200	$1,323,950	$11,090,000

NOTE.— For continuation of this table, see page 153.

ONTARIO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries
Bristol	.....	$10,400	$2,500	.....	$30,750
Canadice	.....	2,500	.....	.....	300
Canandiagua, city	.....	250,000	31,500	$3,000	270,865
Canandaigua	.....	4,000	.....	.....	31,305
East Bloomfield	.....	44,600	.....	.....	83,500
Farmington	.....	5,800	.....	.....	7,050
Geneva, city	$354,300	495,000	20,000	7,000	49,000
Geneva	.....	5,300	.....	.....	2,000
Gorham	.....	22,000	.....	4,000	2,700
Hopewell	.....	6,000	3,000	.....	3,400
Manchester	.....	100,500	13,500	6,000	175,900
Naples	.....	19,500	3,600	.....	1,700
Phelps	.....	47,000	8,500	1,000	12,050
Richmond	.....	8,100	1,800	.....	1,400
Seneca	.....	22,000	4,000	.....	5,900
South Bristol	.....	6,000	.....	.....	6,200
Victor	.....	39,600	.....	1,500	3,400
West Bloomfield	.....	25,800	4,000	.....	5,500
Totals	$354,300	$1,114,100	$92,400	$22,500	$692,920

ORANGE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blooming Grove	.....	$18,000	.....	.....	$6,500
Chester	.....	23,900	$9,000	$700	3,000
Cornwall	.....	44,300	.....	1,500	2,600
Crawford	.....	19,000	5,000	.....	700
Deer Park	.....	3,000	250	.....	2,500
Goshen	.....	185,000	.....	.....	46,000
Greenville	.....	2,000	.....	.....	.....
Hamptonburg	.....	600	2,000	.....	3,600
Highlands	.....	127,000	.....	.....	10,000
Middletown, city	.....	638,850	42,350	6,300	300,000
Minisink	.....	13,100	.....	.....	7,700
Monroe	.....	24,000	4,500	1,000	11,500
Montgomery	.....	141,000	.....	.....	17,180
Mount Hope	.....	8,500	.....	.....	2,000
Newburg, city	.....	957,650	29,500	12,000	115,525
Newburg	.....	17,500	2,400	.....	16,500
New Windsor	.....	15,600	.....	.....	20,400
Port Jervis, city	.....	243,000	22,600	.....	130,800
Tuxedo	.....	33,000	11,000	.....	500
Wallkill	.....	10,000	500	700	300
Warwick	.....	151,200	1,000	.....	43,200
Wawayanda	.....	.....	.....	.....	.....
Woodbury	.....	9,100	2,200	1,000	2,100
Totals	.....	$2,685,500	$132,300	$23,200	$742,605

NOTE.— For continuation of this table, see page 154.

ONTARIO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Bristol					
Canadice					
Canandaigua, city	$100,000			$21,000	$90,000
Canandaigua		$25,000			
East Bloomfield	15,000				
Farmington					
Geneva, city	67,000			5,000	50,000
Geneva					
Gorham					
Hopewell			$40,000		
Manchester					
Naples					
Phelps					
Richmond					
Seneca					
South Bristol					
Victor					
West Bloomfield					
Totals	$182,000	$25,000	$40,000	$26,000	$140,000

ORANGE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blooming Grove					
Chester					
Cornwall				$24,000	
Crawford					
Deer Park					
Goshen					
Greenville					
Hamptonburg					
Highlands					
Middletown, city	$1,307,300			48,000	$8,000
Minisink					
Monroe					
Montgomery					
Mount Hope					500
Newburg, city	126,000		$45,000	36,500	85,000
Newburg					
New Windsor				2,500	
Port Jervis, city		$33,400		25,000	10,000
Tuxedo					
Wallkill					
Warwick					
Wawayanda					
Woodbury					
Totals	$1,433,300	$33,400	$45,000	$136,000	$103,500

NOTE.— For continuation of this table, see page 155.

ONTARIO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Bristol					$1,710
Canadice					820
Canandaigua, city		$5,000	$20,000		56,005
Canandaigua					1,850
East Bloomfield					6,275
Farmington					9,955
Geneva, city	$2,000				23,095
Geneva					8,150
Gorham			13,000		
Hopewell					3,500
Manchester					14,850
Naples			1,500		10,090
Phelps					6,900
Richmond					2,500
Seneca					3,250
South Bristol	2,000				2,985
Victor					3,400
West Bloomfield					1,015
Totals	$4,000	$5,000	$34,500		$156,350

ORANGE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blooming Grove	$5,000	$2,000			$700
Chester					2,400
Cornwall					1,800
Crawford	600				4,400
Deer Park					2,075
Goshen					3,975
Greenville					800
Hamptonburg					600
Highlands					150,900
Middletown, city					46,235
Minisink					1,925
Monroe					2,900
Montgomery					9,975
Mount Hope					
Newburg, city		100,000			45,900
Newburg	2,000				2,150
New Windsor					1,300
Port Jervis, city	33,000				22,610
Tuxedo					
Wallkill					2,125
Warwick					6,050
Wawayanda					1,550
Woodbury					800
Totals	$40,600	$102,000			$311,170

NOTE.— For continuation of this table, see page 156.

ONTARIO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Bristol					
Canadice					
Canandaigua, city		$28,000		$85,000	
Canandaigua					
East Bloomfield		10,000			
Farmington					
Geneva, city		47,000		75,000	$80,000
Geneva					
Gorham					
Hopewell					
Manchester					
Naples					
Phelps					
Richmond					
Seneca					
South Bristol					
Victor					
West Bloomfield					
Totals		$85,000		$160,000	$80,000

ORANGE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blooming Grove					
Chester		$100			
Cornwall					
Crawford					
Deer Park					
Goshen					
Greenville					
Hamptonburg					
Highlands		8,500			
Middletown, city		71,950		$120,000	$112,000
Minisink					
Monroe		1,000			
Montgomery					
Mount Hope					
Newburg, city		71,500		110,000	100,000
Newburg					
New Windsor					
Port Jervis, city				15,500	
Tuxedo					
Wallkill					
Warwick					
Wawayanda					
Woodbury					
Totals		$153,050		$245,500	$212,000

NOTE.— For conclusion of this table, see page 157.

ONTARIO COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Bristol						
Canadice						$1,200
Canandaigua, city			$18,000	$30,000		209,500
Canandaigua						
East Bloomfield						1,000
Farmington						
Geneva, city			8,000			561,000
Geneva			500			6,000
Gorham						800
Hopewell						
Manchester			1,000	300		55,200
Naples						10,000
Phelps						8,000
Richmond						
Seneca						3,000
South Bristol						2,685
Victor			3,000			26,000
West Bloomfield			500			2,500
Totals			$31,000	$30,000		$886,885

ORANGE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Blooming Grove						
Chester						$5,000
Cornwall			$10,000			
Crawford			1,000			
Deer Park						
Goshen				$25,000		240,100
Greenville						1,000
Hamptonburg						
Highlands						70,000
Middletown, city			72,000			107,500
Minisink			400			2,400
Monroe			1,500			10,000
Montgomery			14,000			
Mount Hope						
Newburg, city			47,500	10,000		159,125
Newburg						
New Windsor						
Port Jervis, city			19,000			8,000
Tuxedo						
Wallkill						9,000
Warwick			6,600			37,000
Wawayanda						
Woodbury						12,000
Totals			$172,000	$35,000		$661,125

ORLEANS COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Albion		$1,225,000	$195,000		$800
Barre			960		
Carlton	$1,500				
Clarendon					800
Gaines					
Kendall*					
Murray					6,000
Ridgeway		1,230,000			
Shelby					
Yates					1,600
Totals	$1,500	$2,485,000	$195,960		$9,200

OSWEGO COUNTY.

REAL ESTATE EXEMPTIONS

Albion					$800
Amboy					400
Boylston					500
Constantia					3,300
Fulton, city				$241,500	
Granby					
Hannibal					300
Hastings					
Mexico			$40,000		10,500
New Haven					
Orwell			14,000		4,500
Oswego, city	$1,303,700	$623,000	270,500	538,900	
Oswego				25,000	2,500
Palermo					
Parish					3,700
Redfield					
Richland					9,000
Sandy Creek					1,100
Schroeppel					800
Scriba					
Volney					3,000
West Monroe					
Williamstown					
Totals	$1,303,700	$623,000	$324,500	$805,400	$40,400

NOTE.— For continuation of this table, see page 159.
* No report.

ORLEANS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Albion	$74,800	$1,298,120	$2,823,720	$69,800	$355,000
Barre	16,100	22,890	39,950	16,100	.....
Carlton	11,350	61,465	74,315	11,350	.....
Clarendon	6,800	169,900	177,500	6,800	.....
Gaines	7,850	106,100	113,950	7,850	.....
Kendall*	.....	.....	.....	.....	.....
Murray	62,350	78,200	146,550	46,350	.....
Ridgeway	133,300	552,820	1,916,120	78,300	.....
Shelby	22,350	45,520	67,870	16,550	.....
Yates	12,400	145,690	159,690	12,150	.....
Totals	$347,300	$2,480,705	$5,519,665	$265,250	$355,000

OSWEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Albion	$7,750	$59,790	$68,340	$7,750	.....
Amboy	1,750	3,450	5,600	1,750	.....
Boylston	2,750	3,070	6,320	2,750	.....
Constantia	9,100	32,935	45,335	9,100	.....
Fulton, city	.....	312,030	553,530	111,000	$6,000
Granby	8,900	11,620	20,520	8,900	.....
Hannibal	17,100	34,690	52,090	17,100	.....
Hastings	11,250	17,150	28,400	11,250	.....
Mexico	34,500	263,000	348,000	34,500	.....
New Haven	6,400	18,700	25,100	6,400	.....
Orwell	5,300	11,850	35,650	5,300	.....
Oswego, city	.....	1,219,545	3,955,645	708,500	30,000
Oswego	8,400	20,025	55,925	8,400	.....
Palermo	7,300	40,075	47,375	7,300	.....
Parish	8,000	23,555	35,255	8,000	.....
Redfield	3,920	6,290	10,210	3,920	.....
Richland	24,500	118,175	151,675	23,000	.....
Sandy Creek	13,500	80,980	95,580	13,500	.....
Schroeppel	8,000	38,610	47,410	8,000	.....
Scriba	5,900	18,030	23,930	5,900	.....
Volney	9,350	51,530	63,880	9,350	.....
West Monroe	2,600	5,125	7,725	2,600	.....
Williamstown	7,500	11,870	19,370	7,500	.....
Totals	$203,770	$2,402,095	$5,702,865	$1,021,770	$36,000

NOTE.— For continuation of this table, see page 160.
* No report.

ORLEANS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Albion	.....	$281,650	.....	.....	$944,000
Barre	.....	14,000	.....	.....	6,700
Carlton	.....	7,500	$3,150	.....	47,885
Clarendon	.....	11,900	.....	.....	156,800
Gaines	.....	21,800	3,800	.....	77,700
Kendall*	.....	.....	.....	.....	.....
Murray	.....	70,150	.....	.....	3,100
Ridgeway	.....	283,400	.....	.....	247,500
Shelby	.....	19,200	400	.....	9,850
Yates	.....	27,400	4,200	.....	106,990
Totals	.....	$737,000	$11,550	.....	$1,600,525

OSWEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Alb on	.....	$14,000	$3,800	.....	$37,800
Amboy	.....	1,000	300	.....	700
Boylston	.....	2,200	200	.....	100
Constantia	.....	19,300	2,475	$1,800	6,900
Fulton, city	.....	155,000	13,800	6,000	38,000
Granby	.....	2,100	1,000	.....	800
Hannibal	.....	23,000	4,300	550	2,950
Hastings	.....	9,200	3,100	1,250	3,100
Mexico	.....	60,000	13,600	1,800	170,550
New Haven	.....	10,000	1,900	.....	1,350
Orwell	.....	3,850	800	.....	2,450
Oswego, city	.....	697,000	32,000	13,900	63,800
Oswego	.....	9,000	2,900	900	.....
Palermo	.....	4,000	1,200	400	23,475
Parish	.....	4,000	1,800	.....	6,400
Redfield	.....	3,900	400	1,400	.....
Richland	.....	24,000	7,350	4,500	41,300
Sandy Creek	.....	20,000	1,200	5,750	29,600
Schroeppel	.....	9,000	3,300	800	3,750
Scriba	.....	8,500	1,500	1,500	4,950
Volney	.....	5,000	1,200	1,500	32,500
West Monroe	.....	1,300	.....	.....	1,700
Williamstown	.....	6,000	1,400	1,890	1,400
Totals	.....	$1,091,350	$99,525	$43,940	$473,575

NOTE.— For continuation of this table, see page 161.
* No report.

ORLEANS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Albion			$85,000		
Barre					
Carlton					
Clarendon					
Gaines					
Kendall*					
Murray					
Ridgeway	$5,000				
Shelby					
Yates					
Totals	$5,000		$85,000		

OSWEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Albion					
Amboy					
Boylston					
Constantia					
Fulton, city	$35,000			$1,600	
Granby					
Hannibal					
Hastings					
Mexico			$40,000		
New Haven					$3,000
Orwell	14,000				
Oswego, city	110,000	$82,000		25,000	60,900
Oswego			25,000		
Palermo				11,000	
Parish					
Redfield					
Richland				4,500	
Sandy Creek				700	
Schroeppel					
Scriba					200
Volney					
West Monroe					
Williamstown					
Totals	$159,000	$82,000	$65,000	$42,800	$64,100

NOTE.— For continuation of this table, see page 162.
* No report.

ORLEANS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Albion	$40,000	.....	$16,000	.....	$16,470
Barre	.....	.....	.....	.....	2,190
Carlton	.....	.....	.....	.....	2,930
Clarendon	.....	.....	.....	.....	1,200
Gaines	.....	.....	.....	.....	2,800
Kendall*	.....	.....	.....	.....	.....
Murray	.....	.....	.....	.....	4,950
Ridgeway	.....	.....	.....	.....	16,920
Shelby	.....	.....	.....	.....	16,070
Yates	.....	.....	.....	.....	7,100
Totals	$40,000	.....	$16,000	.....	$70,630

OSWEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Albion	.....	.....	.....	.....	$4,190
Amboy	.....	.....	.....	.....	1,450
Boylston	.....	.....	.....	.....	570
Constantia	.....	.....	.....	.....	2,460
Fulton, city	$25,000	.....	.....	.....	31,630
Granby	.....	.....	.....	.....	7,720
Hannibal	.....	.....	.....	.....	3,890
Hastings	.....	.....	.....	.....	500
Mexico	.....	.....	.....	.....	17,050
New Haven	.....	.....	.....	.....	2,450
Orwell	.....	.....	.....	.....	4,750
Oswego, city	15,000	.....	.....	.....	89,945
Oswego	.....	.....	.....	.....	7,225
Palermo	.....	.....	.....	.....	.....
Parish	.....	.....	.....	.....	11,355
Redfield	.....	.....	.....	.....	590
Richland	.....	.....	.....	.....	36,525
Sandy Creek	.....	.....	$8,000	.....	15,730
Schroeppel	.....	.....	.....	.....	21,760
Scriba	.....	.....	.....	.....	1,380
Volney	.....	.....	.....	.....	11,330
West Monroe	.....	.....	.....	.....	2,125
Williamstown	.....	.....	.....	.....	1,180
Totals	$40,000	.....	$8,000	.....	$275,805

NOTE.— For continuation of this table, see page 163.
* No report.

ORLEANS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Albion					
Barre					
Carlton			$1,500		
Clarendon					
Gaines					
Kendall*					
Murray					
Ridgeway					$80,000
Shelby					
Yates					
Totals			$1,500		$80,000

OSWEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Albion					
Amboy					
Boylston					
Constantia					
Fulton, city		$12,000			
Granby					
Hannibal					
Hastings					
Mexico					
New Haven					
Orwell					
Oswego, city		$299,000	$703,700	$200,000	$95,000
Oswego					
Palermo					
Parish		1,200			
Redfield					
Richland		1,500			
Sandy Creek					
Schroeppel					
Scriba					
Volney					
West Monroe					
Williamstown					
Totals		$313,700	$703,700	$200,000	$95,000

NOTE.— For conclusion of this table, see page 164.
* No report.

ORLEANS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Albion	.....	.....	$800	.....	$10,000	$1,005,000
Barre	.....	.....	.....	.....	.....	960
Carlton	.....	.....	.....	.....	.....	.....
Clarendon	.....	.....	.....	.....	.....	800
Gaines	.....	.....	.....	.....	.....	.....
Kendall*	.....	.....	.....	.....	.....	.....
Murray	.....	.....	5,000	.....	.....	17,000
Ridgeway	.....	.....	.....	.....	.....	1,205,000
Shelby	.....	.....	.....	.....	.....	5,800
Yates	.....	.....	250	.....	.....	1,600
Totals	.....	.....	$6,050	.....	$10,000	$2,236,160

OSWEGO COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Albion	.....	.....	$800	.....	.....	.....
Amboy	.....	.....	.....	.....	.....	$400
Boylston	.....	.....	.....	.....	.....	500
Constantia	.....	.....	300	.....	.....	3,000
Fulton, city	.....	.....	8,500	$10,000	.....	100,000
Granby	.....	.....	.....	.....	.....	.....
Hannibal	.....	.....	300	.....	.....	.....
Hastings	.....	.....	.....	.....	.....	.....
Mexico	.....	.....	6,000	.....	.....	4,500
New Haven	.....	.....	.....	.....	.....	.....
Orwell	.....	.....	.....	.....	.....	4,500
Oswego, city	$400,000	.....	19,400	90,500	$70,000	150,000
Oswego	.....	.....	.....	.....	.....	2,500
Palermo	.....	.....	.....	.....	.....	.....
Parish	.....	.....	2,500	.....	.....	.....
Redfield	.....	.....	.....	.....	.....	.....
Richland	.....	.....	.....	.....	.....	9,000
Sandy Creek	.....	.....	1,100	.....	.....	.....
Schroeppel	.....	.....	800	.....	.....	.....
Scriba	.....	.....	.....	.....	.....	.....
Volney	.....	.....	.....	.....	.....	3,000
West Monroe	.....	.....	.....	.....	.....	.....
Williamstown	.....	.....	.....	.....	.....	.....
Totals	$400,000	.....	$39,700	$100,500	$70,000	$277,400

* No report.

OTSEGO COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Burlington					
Butternuts					$17,000
Cherry Valley					
Decatur					
Edmeston					
Exeter					
Hartwick					
Laurens					
Maryland					600
Middlefield			$50,000		
Milford					16,500
Morris					16,000
New Lisbon					
Oneonta, city	$12,000	$302,100		$245,600	
Oneonta					
Otego					9,250
Otsego					
Pittsfield					
Plainfield					
Richfield					11,000
Roseboom					
Springfield					
Unadilla*					
Westford					
Worcester					300
Totals	$12,000	$302,100	$50,000	$245,600	$70,650

PUTNAM COUNTY.

REAL ESTATE EXEMPTIONS

Carmel			$28,000		
Kent					
Patterson					
Philipstown*					
Putnam Valley					
Southeast					$19,500
Totals			$28,000		$19,500

NOTE.— For continuation of this table, see page 166.
* No report.

OTSEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Burlington	$8,200	$23,375	$31,575	$8,200	.....
Butternuts	13,450	57,200	87,650	13,450	.....
Cherry Valley	6,950	49,000	55,950	6,950	.....
Decatur	1,475	3,275	4,750	1,475	.....
Edmeston	9,650	15,425	25,075	9,650	.....
Exeter	5,750	7,760	13,510	5,750	.....
Hartwick	6,375	39,100	45,475	6,375	$15,000
Laurens	6,900	26,275	33,175	6,900	.....
Maryland	32,500	28,650	61,750	32,500	.....
Middlefield	8,500	15,650	74,150	8,500	.....
Milford	11,900	30,800	59,200	11,900	.....
Morris	10,700	41,225	67,925	10,700	.....
New Lisbon	.....	1,600	1,600	.....	.....
Oneonta, city	.....	408,225	967,925	395,600	.....
Oneonta	4,950	19,500	24,450	4,950	.....
Otego	6,600	12,750	28,600	6,600	.....
Otsego	127,050	287,800	414,850	107,050	.....
Pittsfield	2,800	1,725	4,525	2,800	.....
Plainfield	5,375	13,395	18,770	5,375	.....
Richfield	21,850	60,375	93,225	21,850	.....
Roseboom	.....	1,200	1,200	.....	.....
Springfield	8,550	38,775	47,325	8,550	.....
Unadilla*	.....	.....	.....	.....	.....
Westford	.....	1,850	1,850	.....	.....
Worcester	8,800	19,300	28,400	8,800	.....
Totals	$308,325	$1,204,230	$2,192,905	$683,925	$15,000

PUTNAM COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Carmel	$23,200	$56,500	$107,700	$23,200	.....
Kent	2,500	14,750	17,250	2,500	.....
Patterson	7,200	32,365	39,565	7,200	.....
Philipstown*	.....	.....	.....	.....	.....
Putnam Valley	3,900	7,400	11,300	3,900	.....
Southeast	24,450	102,400	146,350	24,450	.....
Totals	$61,250	$213,415	$322,165	$61,250	.....

NOTE.— For continuation of this table, see page 167.
* No report.

OTSEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Burlington	.....	$10,000	$2,500	.....	$6,500
Butternuts	.....	30,000	18,000	.....	4,100
Cherry Valley	.....	40,000	9,000	.....	.....
Decatur	.....	2,500	.....	.....	300
Edmeston	.....	8,200	2,500	.....	1,725
Exeter	.....	4,000	1,800	.....	.....
Hartwick	.....	14,000	5,000	$600	1,900
Laurens	.....	8,400	5,000	1,500	3,100
Maryland	.....	9,700	2,700	1,500	12,800
Middlefield	.....	7,000	1,500	.....	4,600
Milford	.....	13,700	3,300	1,000	5,900
Morris	.....	22,000	5,500	.....	6,400
New Lisbon	.....	.....	.....	.....	.....
Oneonta, city	.....	153,500	15,750	4,350	136,500
Oneonta	.....	12,000	4,500	.....	2,800
Otego	.....	8,000	2,000	600	700
Otsego	.....	60,000	9,700	1,500	19,200
Pittsfield	.....	950	.....	.....	.....
Plainfield	.....	9,000	2,300	.....	1,115
Richfield	.....	37,500	5,700	.....	2,250
Roseboom	.....	.....	.....	.....	.....
Springfield	.....	20,000	4,000	2,000	11,300
Unadilla*	.....	.....	.....	.....	.....
Westford	.....	.....	.....	.....	.....
Worcester	.....	14,900	3,800	.....	.....
Totals	.....	$485,350	$104,550	$13,050	$221,190

PUTNAM COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Carmel	.....	$41,000	.....	.....	$9,500
Kent	.....	9,250	$3,000	.....	1,600
Patterson	.....	19,000	8,650	$165	4,000
Philipstown*	.....	.....	.....	.....	.....
Putnam Valley	.....	4,200	800	.....	400
Southeast	.....	83,000	.....	.....	6,900
Totals	.....	$156,450	$12,450	$165	$22,400

NOTE.— For continuation of this table, see page 168.
* No report.

OTSEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Burlington	.....	.....	.....	.....	.....
Butternuts	.....	.....	.....	.....	.....
Cherry Valley	.....	.....	.....	.....	.....
Decatur	.....	.....	.....	.....	.....
Edmeston	.....	.....	.....	.....	.....
Exeter	.....	.....	.....	.....	.....
Hartwick	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Maryland	.....	.....	.....	.....	.....
Middlefield	.....	.....	$50,000	.....	.....
Milford	.....	.....	.....	.....	.....
Morris	.....	.....	.....	.....	.....
New Lisbon	.....	.....	.....	.....	.....
Oneonta, city	$28,000	.....	.....	.....	$15,850
Oneonta	.....	.....	.....	.....	.....
Otego	.....	.....	.....	.....	.....
Otsego	30,000	$35,000	.....	$58,000	.....
Pittsfield	.....	.....	.....	.....	.....
Plainfield	.....	.....	.....	.....	.....
Richfield	.....	.....	.....	.....	5,000
Roseboom	.....	.....	.....	.....	.....
Springfield	.....	.....	.....	.....	.....
Unadilla*	.....	.....	.....	.....	.....
Westford	.....	.....	.....	.....	.....
Worcester	.....	.....	.....	.....	.....
Totals	$58,000	$35,000	$50,000	$58,000	$20,850

PUTNAM COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Carmel	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....
Patterson	.....	.....	.....	.....	.....
Philipstown*	.....	.....	.....	.....	.....
Putnam Valley	.....	.....	.....	.....	$2,000
Southeast	.....	.....	.....	.....	8,000
Totals	.....	.....	.....	.....	$10,000

NOTE.— For continuation of this table, see page 169.
* No report.

OTSEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Burlington					$4,375
Butternuts	$2,500				2,600
Cherry Valley					
Decatur					475
Edmeston					3,000
Exeter					1,960
Hartwick					2,600
Laurens					8,275
Maryland					1,950
Middlefield					2,550
Milford					6,900
Morris			$2,000		5,325
New Lisbon					1,600
Oneonta, city			25,000		29,275
Oneonta					200
Otego					1,450
Otsego	30,000		15,000		14,400
Pittsfield					775
Plainfield					980
Richfield	6,000	$1,500			2,425
Roseboom					1,200
Springfield					1,475
Unadilla*					
Westford					1,850
Worcester					600
Totals	$38,500	$1,500	$42,000		$96,240

PUTNAM COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Carmel			$6,000		
Kent					$900
Patterson					550
Philipstown*					
Putnam Valley					
Southeast					4,500
Totals			$6,000		$5,950

NOTE.— For continuation of this table, see page 170.
* No report.

OTSEGO COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Burlington	.....	.....	.....	.....	.....
Butternuts	.....	.....	.....	.....	.....
Cherry Valley	.....	.....	.....	.....	.....
Decatur	.....	.....	.....	.....	.....
Edmeston	.....	.....	.....	.....	.....
Exeter	.....	.....	.....	.....	.....
Hartwick	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Maryland	.....	.....	.....	.....	.....
Middlefield	.....	.....	.....	.....	.....
Milford	.....	.....	.....	.....	.....
Morris	.....	.....	.....	.....	.....
New Lisbon	.....	.....	.....	.....	.....
Oneonta, city	.....	$12,100	.....	$12,000	$75,000
Oneonta	.....	.....	.....	.....	.....
Otego	.....	.....	.....	.....	.....
Otsego	.....	15,000	.....	.....	.....
Pittsfield	.....	.....	.....	.....	.....
Plainfield	.....	.....	.....	.....	.....
Richfield	.....	.....	.....	.....	.....
Roseboom	.....	.....	.....	.....	.....
Springfield	.....	.....	.....	.....	.....
Unadilla*	.....	.....	.....	.....	.....
Westford	.....	.....	.....	.....	.....
Worcester	.....	.....	.....	.....	.....
Totals	.....	$27,100	.....	$12,000	$75,000

PUTNAM COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Carmel	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....
Patterson	.....	.....	.....	.....	.....
Philipstown*	.....	.....	.....	.....	.....
Putnam Valley	.....	.....	.....	.....	.....
Southeast	.....	.....	.....	.....	.....
Totals	.....	.....	.....	.....	.....

NOTE.— For conclusion of this table, see page 171.
* No report.

OTSEGO COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Burlington						
Butternuts			$1,000			$16,000
Cherry Valley						
Decatur						
Edmeston						
Exeter						
Hartwick						
Laurens						
Maryland			600			
Middlefield						
Milford						16,500
Morris						16,000
New Lisbon						
Oneonta, city						65,000
Oneonta						
Otego						9,250
Otsego						20,000
Pittsfield						
Plainfield						
Richfield			1,000			10,000
Roseboom						
Springfield						
Unadilla*						
Westford						
Worcester			300			
Totals			$2,900			$152,750

PUTNAM COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Carmel						$28,000
Kent						
Patterson						
Philipstown*						
Putnam Valley						
Southeast			$2,500			17,000
Totals			$2,500			$45,000

* No report.

RENSSELAER COUNTY.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.
Berlin	.....	.....	.....	.....	.....
Brunswick	.....	.....	.....	.....	.....
East Greenbush	.....	.....	.....	.....	.....
Grafton	.....	.....	.....	.....	.....
Hoosick	.....	$45,000	.....	.....	$37,000
Nassau	.....	.....	.....	.....	500
North Greenbush	.....	.....	.....	.....	.....
Petersburg	.....	.....	.....	.....	.....
Pittstown	.....	.....	.....	.....	.....
Poestenkill	.....	.....	.....	.....	.....
Rensselaer, city	.....	2,000	.....	$111,500	.....
Sand Lake	.....	.....	.....	.....	1,100
Schaghticoke	.....	.....	.....	.....	.....
Schodack	.....	.....	.....	.....	.....
Stephentown	.....	.....	.....	.....	.....
Troy, city	$480,000	238,500	$1,000,000	2,602,600	.....
Total	$480,000	$285,500	$1,000,000	$2,714,100	$38,600

ROCKLAND COUNTY.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	.....	$150,000	.....	$16,500
Haverstraw	.....	.....	.....	.....	17,000
Orangetown*	.....	.....	.....	.....	.....
Ramapo	.....	.....	60,000	.....	46,500
Stony Point	$105,000	.....	.....	.....	1,000
Totals	$105,000	.....	$210,000	.....	$81,000

NOTE.— For continuation of this table, see page 173.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Berlin	$10,050	$20,180	$30,230	$10,050	.....
Brunswick	16,100	126,175	142,275	16,100	.....
East Greenbush	8,000	106,800	114,800	8,000	.....
Grafton	3,000	13,400	16,400	3,000	.....
Hoosick	74,900	217,835	374,735	74,900	$45,000
Nassau	5,650	30,530	36,680	5,650	.....
North Greenbush	8,000	30,700	38,700	8,000	.....
Petersburg	.....	1,950	1,950	.....	.....
Pittstown	15,700	154,650	170,350	15,700	.....
Poestenkill	3,800	18,810	22,610	3,800	.....
Rensselaer, city	.....	233,875	347,375	84,000	70,000
Sand Lake	4,775	55,800	61,675	4,775	.....
Schaghticoke	20,950	113,100	134,050	20,950	.....
Schodack	28,400	90,900	119,300	28,400	.....
Stephentown	9,900	22,750	32,650	9,900	.....
Troy, city	.....	7,898,155	12,219,255	1,224,500	690,500
Totals	$209,225	$9,135,610	$13,863,035	$1,517,725	$805,500

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown	$64,000	$382,700	$613,200	$64,000	.....
Haverstraw	66,500	259,700	343,200	66,500	$35,000
Orangetown*	.....	.....	.....	.....	.....
Ramapo	265,500	361,650	733,650	236,000	.....
Stony Point	21,600	56,300	183,900	21,600	1,000
Totals	$417,600	$1,060,350	$1,873,950	$388,100	$36,000

NOTE.— For continuation of this table, see page 174.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Berlin	.....	$7,700	$2,600	$1,500	$4,650
Brunswick	.....	27,000	6,600	800	81,000
East Greenbush	.....	12,000	7,500	.....	87,000
Grafton	.....	8,000	1,400	.....	1,000
Hoosick	.....	123,500	13,100	.....	4,590
Nassau	.....	18,850	4,100	.....	1,500
North Greenbush	.....	20,000	3,000	1,500	5,500
Petersburg	.....	.....	.....	.....	.....
Pittstown	.....	70,000	17,000	.....	56,000
Poestenkill	.....	11,400	3,300	.....	600
Rensselaer, city	.....	109,700	10,600	3,200	9,500
Sand Lake	.....	40,500	7,000	2,600	2,200
Schaghticoke	.....	62,000	13,400	.....	28,000
Schodack	.....	52,500	25,500	1,200	5,200
Stephentown	.....	11,000	7,750	.....	1,350
Troy, city	$2,020,000	2,376,900	75,000	35,000	450,000
Totals	$2,020,000	$2,951,050	$197,850	$45,800	$738,090

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	$41,300	$20,400	.....	$13,500
Haverstraw	.....	153,100	21,500	.....	26,000
Orangetown*	.....	.....	.....	.....	.....
Ramapo	.....	173,800	44,500	$3,000	2,100
Stony Point	.....	39,800	5,500	.....	.....
Totals	.....	$408,000	$91,900	$3,000	$41,600

NOTE.— For continuation of this table, see page 175.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Berlin	.....	.....	.....	.....	.....
Brunswick	.....	.....	.....	$2,000	.....
East Greenbush	.....	.....	.....	.....	.....
Grafton	.....	.....	.....	.....	$3,000
Hoosick	.....	.....	.....	.....	.....
Nassau	.....	.....	.....	.....	.....
North Greenbush	.....	.....	.....	.....	.....
Petersburg	.....	.....	.....	.....	.....
Pittstown	.....	.....	.....	.....	.....
Poestenkill	.....	.....	.....	.....	.....
Rensselaer, city	.....	.....	.....	6,800	.....
Sand Lake	.....	.....	.....	.....	.....
Schaghticoke	.....	.....	.....	3,000	.....
Schodack	.....	.....	.....	.....	.....
Stephentown	.....	.....	.....	.....	.....
Troy, city	$639,000	$615,000	$250,000	222,500	495,500
Totals	$639,000	$615,000	$250,000	$234,300	$498,500

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	$200,000	.....	$100,500	$7,000
Haverstraw	.....	.....	.....	.....	.....
Orangetown*	.....	.....	.....	.....	.....
Ramapo	$20,000	.....	$60,000	60,000	45,000
Stony Point	.....	.....	.....	.....	10,000
Totals	$20,000	$200,000	$60,000	$160,500	$62,000

NOTE.— For continuation of this table, see page 176.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Berlin	.....	.....	.....	.....	$3,730
Brunswick	.....	.....	.....	.....	8,775
East Greenbush	.....	.....	.....	.....	300
Grafton	.....	.....	.....	.....	.....
Hoosick	.....	.....	.....	.....	31,645
Nassau	$3,400	.....	.....	.....	2,680
North Greenbush	.....	.....	.....	.....	700
Petersburg	.....	.....	.....	.....	1,950
Pittstown	.....	.....	.....	.....	11,650
Poestenkill	.....	.....	.....	.....	3,510
Rensselaer, city	.....	.....	.....	.....	24,075
Sand Lake	.....	.....	.....	.....	3,500
Schaghticoke	.....	.....	.....	.....	6,700
Schodack	.....	.....	.....	.....	6,500
Stephentown	.....	.....	.....	.....	2,650
Troy, city	75,000	.....	.....	.....	203,755
Totals	$78,400	.....	.....	.....	$312,120

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	.....	.....	.....	.....
Haverstraw	$12,000	$2,000	.....	.....	$10,100
Orangetown*	.....	.....	.....	.....	.....
Ramapo	.....	.....	.....	.....	13,250
Stony Point	.....	.....	.....	.....	.....
Totals	$12,000	$2,000	.....	.....	$23,350

NOTE.— For continuation of this table, see page 177.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Berlin					
Brunswick					
East Greenbush					
Grafton					
Hoosick					$45,000
Nassau					
North Greenbush					
Petersburg					
Pittstown					
Poestenkill					
Rensselaer, city		$4,000			
Sand Lake					
Schaghticoke					
Schodack					
Stephentown					
Troy, city		533,800		$480,000	238,500
Totals		$537,800		$480,000	$283,500

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown					
Haverstraw		$5,000			
Orangetown*					
Ramapo					
Stony Point			$5,000		
Totals		$5,000	$5,000		

NOTE.— For conclusion of this table, see page 178.
* No report.

RENSSELAER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Berlin	.....	.....	.....	.....	.....	.....
Brunswick	.....	.....	.....	.....	.....	.....
East Greenbush	.....	.....	.....	.....	.....	.....
Grafton	.....	.....	.....	.....	.....	.....
Hoosick	.....	.....	$12,000	.....	.....	$25,000
Nassau	.....	.....	.....	.....	.....	500
North Greenbush	.....	.....	.....	.....	.....	.....
Petersburg	.....	.....	.....	.....	.....	.....
Pittstown	.....	.....	.....	.....	.....	.....
Poestenkill	.....	.....	.....	.....	.....	.....
Rensselaer, city	.....	.....	23,500	.....	.....	2,000
Sand Lake	.....	.....	1,100	.....	.....	.....
Schaghticoke	.....	.....	.....	.....	.....	.....
Schodack	.....	.....	.....	.....	.....	.....
Stephentown	.....	.....	.....	.....	.....	.....
Troy, city	.....	.....	241,700	$200,000	.....	1,152,600
Total	.....	.....	$278,300	$200,000	.....	$1,180,100

ROCKLAND COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	.....	$16,500	$20,000	.....	$130,000
Haverstraw	.....	.....	12,000	.....	.....	.....
Orangetown*	.....	.....	.....	.....	.....	.....
Ramapo	.....	.....	29,500	.....	.....	46,500
Stony Point	.....	.....	1,000	.....	.....	100,000
Totals	.....	.....	$59,000	$20,000	.....	$276,500

* No report.

SAINT LAWRENCE COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Brasher					
Canton	$15,000	$145,000	$240,000		$22,500
Clare					
Clifton*					
Colton*					
De Kalb					
De Peyster					
Edwards*					
Fine					1,400
Fowler					1,500
Gouverneur	10,000				25,500
Hammond	8,000	2,500			
Hermon					1,500
Hopkinton					1,000
Lawrence					
Lisbon		5,000			5,500
Louisville					4,200
Macomb					
Madrid					4,800
Massena*					
Morristown					
Norfolk					
Ogdensburg, city	80,000	1,563,000		$368,100	
Oswegatchie					100,000
Parishville					4,550
Piercefield					
Pierrepont					3,000
Pitcairn					
Potsdam*					
Rossie*					
Russell					
Stockholm					1,500
Waddington					13,000
Totals	$113,000	$1,715,500	$240,000	$368,100	$189,950

SARATOGA COUNTY.

REAL ESTATE EXEMPTIONS

Ballston					
Charlton					
Clifton Park					
Corinth					$20,000
Day					
Edinburg					
Galway*					
Greenfield					
Hadley					
Half Moon*					
Malta					
Milton			$87,000		
Moreau*					
Northumberland					
Providence			5,000		
Saratoga Springs		$183,200			80,000
Saratoga					10,000
Stillwater*					
Waterford*					
Wilton*					
Totals		$183,200	$92,000		$110,000

NOTE.— For continuation of this table, see page 180.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Brasher	$13,300	$30,675	$43,975	$13,300	$4,000
Canton	107,500	663,860	1,193,860	90,000	.....
Clare	1,650	890	2,540	1,650	.....
Clifton*	.....	.....	.....	.....	.....
Colton*	.....	.....	.....	.....	.....
De Kalb	13,400	36,500	49,900	13,400	.....
De Peyster	4,500	2,350	6,850	4,500	.....
Edwards*	.....	.....	.....	.....	.....
Fine	6,500	9,880	17,780	6,500	.....
Fowler	8,950	8,720	19,170	8,950	.....
Gouverneur	94,900	226,570	356,970	84,900	.....
Hammond	20,000	44,070	74,570	20,000	.....
Hermon	80,400	134,950	216,850	80,400	.....
Hopkinton	9,300	11,180	21,480	9,300	.....
Lawrence	.....	14,930	14,930	.....	.....
Lisbon	8,800	128,960	148,260	8,800	.....
Louisville	6,300	17,750	28,250	6,300	.....
Macomb	5,100	5,900	11,000	5,100	.....
Madrid	9,800	36,250	50,850	9,800	.....
Massena*	.....	.....	.....	.....	.....
Morristown	6,710	29,940	36,650	6,710	.....
Norfolk	.....	10,190	10,190	.....	.....
Ogdensburg, city	.....	453,810	2,464,910	48,800	170,000
Oswegatchie	11,800	57,900	169,700	11,800	5,000
Parishville	8,900	28,040	41,490	8,900	.....
Piercefield	5,000	8,480	13,480	5,000	.....
Pierrepont	12,700	14,150	29,850	12,700	.....
Pitcairn	2,300	2,900	5,200	2,300	.....
Potsdam*	.....	.....	.....	.....	.....
Rossie*	.....	.....	.....	.....	.....
Russell	9,200	11,400	20,600	9,200	.....
Stockholm	15,775	15,400	32,675	15,775	.....
Waddington	9,900	65,300	88,200	9,900	.....
Totals	$472,685	$2,070,945	$5,170,180	$493,985	$179,000

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston	$7,600	$61,000	$68,600	$7,600	.....
Charlton	5,900	193,600	199,500	5,900	$41,000
Clifton Park	12,500	105,900	118,400	12,500	.....
Corinth	33,000	26,950	79,950	33,000	.....
Day	4,200	7,800	12,000	4,200	.....
Edinburg	5,000	9,275	14,275	5,000	.....
Galway*	.....	.....	.....	.....	.....
Greenfield	3,850	25,625	29,475	3,850	15,000
Hadley	325	6,375	6,700	325	.....
Half Moon*	.....	.....	.....	.....	.....
Malta	7,650	29,300	36,950	7,650	.....
Milton	86,950	167,950	341,900	58,450	.....
Moreau	.....	.....	.....	.....	.....
Northumberland	5,000	8,250	13,250	5,000	.....
Providence	950	2,705	8,655	950	.....
Saratoga Springs	288,000	244,800	796,000	65,000	3,150
Saratoga	102,200	278,175	390,375	50,200	.....
Stillwater*	.....	.....	.....	.....	.....
Waterford	.....	.....	.....	.....	.....
Wilton*	.....	.....	.....	.....	.....
Totals	$563,125	$1,167,705	$2,116,030	$259,625	$59,150

NOTE.— For continuation of this table, see page 181.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Brasher	.....	$13,800	$5,700	.....	$1,825
Canton	$324,000	160,000	24,000	.....	239,000
Clare	.....	600	.....	.....	.....
Clifton*	.....	.....	.....	.....	.....
Colton*	.....	.....	.....	.....	.....
De Kalb	.....	18,500	4,200	.....	8,000
De Peyster	.....	1,000	1,000	.....	350
Edwards*	.....	.....	.....	.....	.....
Fine	.....	4,000	1,300	$500	650
Fowler	.....	4,300	1,150	.....	750
Gouverneur	.....	165,000	25,000	1,500	10,900
Hammond	.....	16,000	8,000	600	18,250
Hermon	.....	8,800	1,750	.....	120,000
Hopkinton	.....	6,700	500	.....	1,600
Lawrence	.....	.....	.....	.....	.....
Lisbon	.....	7,800	4,200	.....	100,000
Louisville	.....	8,400	6,000	.....	1,100
Macomb	.....	2,000	1,100	.....	1,250
Madrid	.....	12,000	6,500	.....	5,300
Massena*	.....	.....	.....	.....	.....
Morristown	.....	13,500	3,250	1,650	650
Norfolk	.....	.....	.....	1,500	.....
Ogdensburg, city	.....	116,000	18,600	4,700	.....
Oswegatchie	.....	24,000	10,000	.....	15,200
Parishville	.....	6,000	2,150	480	12,400
Piercefield	.....	5,000	1,500	.....	1,550
Pierrepont	.....	5,900	1,700	.....	6,300
Pitcairn	.....	2,150	.....	.....	300
Potsdam*	.....	.....	.....	.....	.....
Rossie*	.....	.....	.....	.....	.....
Russell	.....	8,100	2,500	.....	800
Stockholm	.....	7,900	2,800	.....	840
Waddington	.....	53,500	9,200	.....	1,350
Totals	$324,000	$670,950	$142,100	$10,930	$548,365

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston	.....	$27,000	$8,500	.....	$16,500
Charlton	.....	21,000	2,900	.....	125,000
Clifton Park	.....	21,500	7,300	$1,500	74,100
Corinth	.....	14,000	4,200	775	1,900
Day	.....	3,200	1,500	.....	2,800
Edinburg	.....	5,200	1,900	875	875
Galway*	.....	.....	.....	.....	.....
Greenfield	.....	5,600	1,600	1,500	425
Hadley	.....	1,375	.....	.....	5,000
Half Moon*	.....	.....	.....	.....	.....
Malta	.....	6,000	2,500	2,800	2,200
Milton	.....	86,000	26,550	1,800	18,765
Moreau*	.....	.....	.....	.....	.....
Northumberland	.....	3,100	2,400	.....	1,150
Providence	.....	1,550	.....	.....	405
Saratoga Springs	.....	135,850	23,650	3,000	.....
Saratoga	.....	132,000	12,900	1,950	114,700
Stillwater*	.....	.....	.....	.....	.....
Waterford*	.....	.....	.....	.....	.....
Wilton*	.....	.....	.....	.....	.....
Totals	.....	$463,375	$95,900	$14,200	$363,820

NOTE.— For continuation of this table, see page 182.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Brasher					
Canton			$100,000		
Clare					
Clifton*					
Colton*					
De Kalb					
De Peyster					
Edwards*					
Fine					
Fowler					
Gouverneur					
Hammond					
Hermon					
Hopkinton					
Lawrence					
Lisbon					
Louisville					
Macomb					
Madrid					
Massena*					
Morristown					
Norfolk					
Ogdensburg, city	$1,535,000			$24,000	
Oswegatchie					
Parishville					
Piercefield					
Pierrepont					
Pitcairn					
Potsdam*					
Rossie*					
Russell					
Stockholm					
Waddington					
Totals	$1,535,000		$100,000	$24,000	

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston					
Charlton					
Clifton Park					
Corinth					
Day					
Edinburg					
Galway*					
Greenfield					
Hadley					
Half Moon*					
Malta					
Milton			$15,000		
Moreau*					
Northumberland					
Providence	$5,000				
Saratoga Springs	42,850			$5,325	$7,000
Saratoga					
Stillwater*					
Waterford*					
Wilton					
Totals	$47,850		$15,000	$5,325	$7,000

NOTE.— For continuation of this table, see page 183.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Brasher					$5,350
Canton	$15,000		$15,000	$31,860	
Clare					290
Clifton*					
Colton*					
De Kalb					5,800
De Peyster					
Edwards*					
Fine					3,430
Fowler					2,520
Gouverneur	8,000				16,170
Hammond					1,220
Hermon					4,400
Hopkinton					2,380
Lawrence					14,930
Lisbon					16,960
Louisville					2,250
Macomb					1,550
Madrid					12,450
Massena*					
Morristown	420				10,470
Norfolk					8,690
Ogdensburg, city	52,000	$2,000			34,510
Oswegatchie					3,700
Parishville					7,010
Piercefield					430
Pierrepont					250
Pitcairn					450
Potsdam*					
Rossie*					
Russell					
Stockholm					3,860
Waddington					1,250
Totals	$75,420	$2,000	$15,000	$31,860	$160,320

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston					$9,000
Charlton					3,700
Clifton Park					1,500
Corinth					6,075
Day					300
Edinburg					425
Galway*					
Greenfield					1,500
Hadley					
Half Moon*					
Malta	$5,800				10,000
Milton			$24,500		10,335
Moreau*					
Northumberland					1,600
Providence					750
Saratoga Springs		$1,200			22,775
Saratoga	3,000				13,625
Stillwater*					
Waterford*					
Wilton*					
Totals	$8,800	$1,200	$24,500		$81,585

NOTE.— For continuation of this table, see page 184.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Berlin					$3,730
Brunswick					8,775
East Greenbush					300
Grafton					
Hoosick					31,645
Nassau	$3,400				2,680
North Greenbush					700
Petersburg					1,950
Pittstown					11,650
Poestenkill					3,510
Rensselaer, city					24,075
Sand Lake					3,500
Schaghticoke					6,700
Schodack					6,500
Stephentown					2,650
Troy, city	75,000				203,755
Totals	$78,400				$312,120

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown					
Haverstraw	$12,000	$2,000			$10,100
Orangetown*					
Ramapo					13,250
Stony Point					
Totals	$12,000	$2,000			$23,350

NOTE.— For continuation of this table, see page 177.
* No report.

RENSSELAER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Berlin					
Brunswick					
East Greenbush					
Grafton					
Hoosick					$45,000
Nassau					
North Greenbush					
Petersburg					
Pittstown					
Poestenkill					
Rensselaer, city		$4,000			
Sand Lake					
Schaghticoke					
Schodack					
Stephentown					
Troy, city		533,800		$480,000	238,500
Totals		$537,800		$480,000	$283,500

ROCKLAND COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Clarkstown					
Haverstraw		$5,000			
Orangetown*					
Ramapo					
Stony Point			$5,000		
Totals		$5,000	$5,000		

NOTE.— For conclusion of this table, see page 178.
* No report.

RENSSELAER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Berlin	.....	.....	.....	.....	.....	.....
Brunswick	.....	.....	.....	.....	.....	.....
East Greenbush	.....	.....	.....	.....	.....	.....
Grafton	.....	.....	.....	.....	.....	.....
Hoosick	.....	.....	$12,000	.....	.....	$25,000
Nassau	.....	.....	.....	.....	.....	500
North Greenbush	.....	.....	.....	.....	.....	.....
Petersburg	.....	.....	.....	.....	.....	.....
Pittstown	.....	.....	.....	.....	.....	.....
Poestenkill	.....	.....	.....	.....	.....	.....
Rensselaer, city	.....	.....	23,500	.....	.....	2,000
Sand Lake	.....	.....	1,100	.....	.....	.....
Schaghticoke	.....	.....	.....	.....	.....	.....
Schodack	.....	.....	.....	.....	.....	.....
Stephentown	.....	.....	.....	.....	.....	.....
Troy, city	.....	.....	241,700	$200,000	.....	1,152,600
Total	.....	.....	$278,300	$200,000	.....	$1,180,100

ROCKLAND COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Clarkstown	.....	.....	$16,500	$20,000	.....	$130,000
Haverstraw	.....	.....	12,000	.....	.....	.....
Orangetown*	.....	.....	.....	.....	.....	.....
Ramapo	.....	.....	29,500	.....	.....	46,500
Stony Point	.....	.....	1,000	.....	.....	100,000
Totals	.....	.....	$59,000	$20,000	.....	$276,500

* No report.

SAINT LAWRENCE COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Brasher					
Canton	$15,000	$145,000	$240,000		$22,500
Clare					
Clifton*					
Colton*					
De Kalb					
De Peyster					
Edwards*					
Fine					1,400
Fowler					1,500
Gouverneur	10,000				25,500
Hammond	8,000	2,500			
Hermon					1,500
Hopkinton					1,000
Lawrence					
Lisbon		5,000			5,500
Louisville					4,200
Macomb					
Madrid					4,800
Massena*					
Morristown					
Norfolk					
Ogdensburg, city	80,000	1,563,000		$368,100	
Oswegatchie					100,000
Parishville					4,550
Piercefield					
Pierrepont					3,000
Pitcairn					
Potsdam*					
Rossie*					
Russell					
Stockholm					1,500
Waddington					13,000
Totals	$113,000	$1,715,500	$240,000	$368,100	$189,950

SARATOGA COUNTY.

REAL ESTATE EXEMPTIONS

Ballston					
Charlton					
Clifton Park					
Corinth					$20,000
Day					
Edinburg					
Galway*					
Greenfield					
Hadley					
Half Moon*					
Malta					
Milton			$87,000		
Moreau*					
Northumberland					
Providence			5,000		
Saratoga Springs		$183,200			80,000
Saratoga					10,000
Stillwater*					
Waterford*					
Wilton*					
Totals		$183,200	$92,000		$110,000

NOTE.— For continuation of this table, see page 180.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Brasher	$13,300	$30,675	$43,975	$13,300	$4,000
Canton	107,500	663,860	1,193,860	90,000	.....
Clare	1,650	890	2,540	1,650	.....
Clifton*	.....	.....	.....	.....	.....
Colton*	.....	.....	.....	.....	.....
De Kalb	13,400	36,500	49,900	13,400	.....
De Peyster	4,500	2,350	6,850	4,500	.....
Edwards*	.....	.....	.....	.....	.....
Fine	6,500	9,880	17,780	6,500	.....
Fowler	8,950	8,720	19,170	8,950	.....
Gouverneur	94,900	226,570	356,970	84,900	.....
Hammond	20,000	44,070	74,570	20,000	.....
Hermon	80,400	134,950	216,850	80,400	.....
Hopkinton	9,300	11,180	21,480	9,300	.....
Lawrence	.....	14,930	14,930	.....	.....
Lisbon	8,800	128,960	148,260	8,800	.....
Louisville	6,300	17,750	28,250	6,300	.....
Macomb	5,100	5,900	11,000	5,100	.....
Madrid	9,800	36,250	50,850	9,800	.....
Massena*	.....	.....	.....	.....	.....
Morristown	6,710	29,940	36,650	6,710	.....
Norfolk	.....	10,190	10,190	.....	.....
Ogdensburg, city	.....	453,810	2,464,910	48,800	170,000
Oswegatchie	11,800	57,900	169,700	11,800	5,000
Parishville	8,900	28,040	41,490	8,900	.....
Piercefield	5,000	8,480	13,480	5,000	.....
Pierrepont	12,700	14,150	29,850	12,700	.....
Pitcairn	2,300	2,900	5,200	2,300	.....
Potsdam*	.....	.....	.....	.....	.....
Rossie*	.....	.....	.....	.....	.....
Russell	9,200	11,400	20,600	9,200	.....
Stockholm	15,775	15,400	32,675	15,775	.....
Waddington	9,900	65,300	88,200	9,900	.....
Totals	$472,685	$2,070,945	$5,170,180	$493,985	$179,000

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston	$7,600	$61,000	$68,600	$7,600	.....
Charlton	5,900	193,600	199,500	5,900	$41,000
Clifton Park	12,500	105,900	118,400	12,500	.....
Corinth	33,000	26,950	79,950	33,000	.....
Day	4,200	7,800	12,000	4,200	.....
Edinburg	5,000	9,275	14,275	5,000	.....
Galway*	.....	.....	.....	.....	.....
Greenfield	3,850	25,625	29,475	3,830	15,000
Hadley	325	6,375	6,700	325	.....
Half Moon*	.....	.....	.....	.....	.....
Malta	7,650	29,300	36,950	7,650	.....
Milton	86,950	167,950	341,900	58,450	.....
Moreau	.....	.....	.....	.....	.....
Northumberland	5,000	8,250	13,250	5,000	.....
Providence	950	2,705	8,655	950	.....
Saratoga Springs	288,000	244,800	796,000	65,000	3,150
Saratoga	102,200	278,175	390,375	50,200	.....
Stillwater*	.....	.....	.....	.....	.....
Waterford	.....	.....	.....	.....	.....
Wilton*	.....	.....	.....	.....	.....
Totals	$563,125	$1,167,705	$2,116,030	$259,625	$59,150

NOTE.— For continuation of this table, see page 181.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Brasher	.....	$13,800	$5,700	.....	$1,825
Canton	$324,000	160,000	24,000	.....	239,000
Clare	.....	600	.....	.....	.....
Clifton*	.....	.....	.....	.....	.....
Colton*	.....	.....	.....	.....	.....
De Kalb	.....	18,500	4,200	.....	8,000
De Peyster	.....	1,000	1,000	.....	350
Edwards*	.....	.....	.....	.....	.....
Fine	.....	4,000	1,300	$500	650
Fowler	.....	4,300	1,150	.....	750
Gouverneur	.....	165,000	25,000	1,500	10,900
Hammond	.....	16,000	8,000	600	18,250
Hermon	.....	8,800	1,750	.....	120,000
Hopkinton	.....	6,700	500	.....	1,600
Lawrence	.....	.....	.....	.....	.....
Lisbon	.....	7,800	4,200	.....	100,000
Louisville	.....	8,400	6,000	.....	1,100
Macomb	.....	2,000	1,100	.....	1,250
Madrid	.....	12,000	6,500	.....	5,300
Massena*	.....	.....	.....	.....	.....
Morristown	.....	13,500	3,250	1,650	650
Norfolk	.....	.....	.....	1,500	.....
Ogdensburg, city	.....	116,000	18,600	4,700	.....
Oswegatchie	.....	24,000	10,000	.....	15,200
Parishville	.....	6,000	2,150	480	12,400
Piercefield	.....	5,000	1,500	.....	1,550
Pierrepont	.....	5,900	1,700	.....	6,300
Pitcairn	.....	2,150	.....	.....	300
Potsdam*	.....	.....	.....	.....	.....
Rossie*	.....	.....	.....	.....	.....
Russell	.....	8,100	2,500	.....	800
Stockholm	.....	7,900	2,800	.....	840
Waddington	.....	53,500	9,200	.....	1,350
Totals	$324,000	$670,950	$142,100	$10,930	$548,365

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston	.....	$27,000	$8,500	.....	$16,500
Charlton	.....	21,000	2,900	.....	125,000
Clifton Park	.....	21,500	7,300	$1,500	74,100
Corinth	.....	14,000	4,200	775	1,900
Day	.....	3,200	1,500	.....	2,800
Edinburg	.....	5,200	1,900	875	875
Galway*	.....	.....	.....	.....	.....
Greenfield	.....	5,600	1,600	1,500	425
Hadley	.....	1,375	.....	.....	5,000
Half Moon*	.....	.....	.....	.....	.....
Malta	.....	6,000	2,500	2,800	2,200
Milton	.....	86,000	26,550	1,800	18,765
Moreau*	.....	.....	.....	.....	.....
Northumberland	.....	3,100	2,400	.....	1,150
Providence	.....	1,550	.....	.....	405
Saratoga Springs	.....	135,850	23,650	3,000	.....
Saratoga	.....	132,000	12,900	1,950	114,700
Stillwater*	.....	.....	.....	.....	.....
Waterford*	.....	.....	.....	.....	.....
Wilton*	.....	.....	.....	.....	.....
Totals	.....	$463,375	$95,900	$14,200	$363,820

NOTE.— For continuation of this table, see page 182.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Brasher					
Canton			$100,000		
Clare					
Clifton*					
Colton*					
De Kalb					
De Peyster					
Edwards*					
Fine					
Fowler					
Gouverneur					
Hammond					
Hermon					
Hopkinton					
Lawrence					
Lisbon					
Louisville					
Macomb					
Madrid					
Massena*					
Morristown					
Norfolk					
Ogdensburg, city	$1,535,000			$24,000	
Oswegatchie					
Parishville					
Piercefield					
Pierrepont					
Pitcairn					
Potsdam*					
Rossie*					
Russell					
Stockholm					
Waddington					
Totals	$1,535,000		$100,000	$24,000	

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston					
Charlton					
Clifton Park					
Corinth					
Day					
Edinburg					
Galway*					
Greenfield					
Hadley					
Half Moon*					
Malta					
Milton			$15,000		
Moreau*					
Northumberland					
Providence	$5,000				
Saratoga Springs	42,850			$5,325	$7,000
Saratoga					
Stillwater*					
Waterford*					
Wilton					
Totals	$47,850		$15,000	$5,325	$7,000

NOTE.— For continuation of this table, see page 183.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Brasher					$5,350
Canton	$15,000		$15,000	$31,860	
Clare					290
Clifton*					
Colton*					
De Kalb					5,800
De Peyster					
Edwards*					
Fine					3,430
Fowler					2,520
Gouverneur	8,000				16,170
Hammond					1,220
Hermon					4,400
Hopkinton					2,380
Lawrence					14,930
Lisbon					16,960
Louisville					2,250
Macomb					1,550
Madrid					12,450
Massena*					
Morristown	420				10,470
Norfolk					8,690
Ogdensburg, city	52,000	$2,000			34,510
Oswegatchie					3,700
Parishville					7,010
Piercefield					430
Pierrepont					250
Pitcairn					450
Potsdam*					
Rossie*					
Russell					
Stockholm					3,860
Waddington					1,250
Totals	$75,420	$2,000	$15,000	$31,860	$160,320

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston					$9,000
Charlton					3,700
Clifton Park					1,500
Corinth					6,075
Day					300
Edinburg					425
Galway*					
Greenfield					1,500
Hadley					
Half Moon*					
Malta	$5,800				10,000
Milton			$24,500		10,335
Moreau*					
Northumberland					1,600
Providence					750
Saratoga Springs		$1,200			22,775
Saratoga	3,000				13,625
Stillwater*					
Waterford*					
Wilton*					
Totals	$8,800	$1,200	$24,500		$81,585

NOTE.— For continuation of this table, see page 184.
* No report.

SAINT LAWRENCE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Brasher					
Canton		$15,500			
Clare					
Clifton*					
Colton*					
De Kalb					
De Peyster					
Edwards*					
Fine					
Fowler					
Gouverneur		25,500		$10,000	
Hammond		2,500	$8,000		
Hermon					
Hopkinton					
Lawrence					
Lisbon		5,000			
Louisville					
Macomb					
Madrid					
Massena*					
Morristown					
Norfolk					
Ogdensburg, city		5,300		80,000	$60,000
Oswegatchie					
Parishville					
Piercefield					
Pierrepont					
Pitcairn					
Potsdam*					
Rossie*					
Russell					
Stockholm					
Waddington					
Totals		$53,800	$8,000	$90,000	$60,000

SARATOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Ballston					
Charlton					
Clifton Park					
Corinth					
Day					
Edinburg					
Galway*					
Greenfield					
Hadley					
Half Moon*					
Malta					
Milton					
Moreau*					
Northumberland					
Providence					
Saratoga Springs		$215,000			$40,000
Saratoga					
Stillwater*					
Waterford*					
Wilton*					
Totals		$215,000			$40,000

NOTE.—For conclusion of this table, see page 185.
* No report.

SAINT LAWRENCE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Brasher						
Canton			$2,000	$20,000		$157,500
Clare						
Clifton*						
Colton*						
De Kalb						
De Peyster						
Edwards*						
Fine						1,400
Fowler						1,500
Gouverneur			10,000			
Hammond						
Hermon			1,500			
Hopkinton						1,000
Lawrence						
Lisbon						5,500
Louisville						4,200
Macomb						
Madrid			4,800			
Massena*						
Morristown						
Norfolk						
Ogdensburg, city			19,000		$7,000	288,000
Oswegatchie						100,000
Parishville						4,550
Piercefield						
Pierrepont						3,000
Pitcairn						
Potsdam*						
Rossie*						
Russell						
Stockholm						1,500
Waddington			500			12,500
Totals			$37,800	$20,000	$7,000	$580,650

SARATOGA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Ballston						
Charlton						
Clifton Park						
Corinth						$20,000
Day						
Edinburg						
Galway*						
Greenfield						
Hadley						
Half Moon*						
Malta						
Milton				$10,000		90,500
Moreau*						
Northumberland						
Providence						
Saratoga Springs			$8,000			223,200
Saratoga			10,000			52,000
Stillwater*						
Waterford*						
Wilton*						
Totals			$18,000	$10,000		$385,700

* No report.

SCHENECTADY COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Duanesburg		$400			
Glenville					$18,000
Niskayuna					
Princetown					
Rotterdam					
Schenectady, city	$175,000	125,000	$825,000	$3,600,850	
Total	$175,000	$125,400	$825,000	$3,600,850	$18,000

SCHOHARIE COUNTY.

REAL ESTATE EXEMPTIONS

Blenheim		$3,900			
Broome					
Carlisle					
Cobleskill					
Conesville					
Esperance					$400
Fulton					
Gilboa					
Jefferson					2,000
Middleburg			$20,000		1,400
Richmondville					1,500
Schoharie			25,000		2,500
Seward					
Sharon					1,600
Summit		100			
Wright					
Totals		$4,000	$45,000		$9,400

SCHUYLER COUNTY.

REAL ESTATE EXEMPTIONS

Catherine					
Cayuta					
Dix		$40,000	$20,000		$4,650
Hector					
Montour					
Orange					
Reading					
Tyrone					
Totals		$40,000	$20,000		$4,650

NOTE.— For continuation of this table, see page 187.

SCHENECTADY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Duanesburg	$13,395	$31,340	$45,135	$13,395	.....
Glenville	76,500	129,620	224,120	76,500	.....
Niskayuna	10,000	18,500	28,500	10,000	.....
Princetown	2,850	5,245	8,095	2,850	.....
Rotterdam	36,375	31,605	67,980	36,375	.....
Schenectady, city	.....	3,939,235	8,665,085	1,818,400	$33,000
Totals	$139,120	$4,155,545	$9,038,915	$1,957,520	$33,000

SCHOHARIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blenheim	$3,100	$14,675	$21,675	$3,100	.....
Broome	1,600	3,700	5,300	1,600	.....
Carlisle	3,950	7,400	11,350	3,950	.....
Cobleskill	3,500	124,550	128,050	3,500	.....
Conesville	2,800	4,900	7,700	2,800	.....
Esperance	7,150	113,000	120,550	7,150	.....
Fulton	5,900	21,925	27,825	5,900	.....
Gilboa	5,625	24,610	30,235	5,625	.....
Jefferson	4,650	13,250	19,900	4,650	.....
Middleburg	14,650	153,550	189,600	14,650	.....
Richmondville	41,850	83,010	126,360	16,850	.....
Schoharie	44,975	87,300	159,775	25,975	.....
Seward	4,300	12,050	16,350	4,300	.....
Sharon	7,750	27,090	36,440	7,750	.....
Summit	6,600	32,250	38,950	6,600	.....
Wright	2,500	5,605	8,105	2,500	.....
Totals	$160,900	$728,865	$948,165	$116,900	.....

SCHUYLER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Catherine	.....	$2,950	$2,950	.....	.....
Cayuta	$2,000	1,500	3,500	$2,000	.....
Dix	25,500	29,785	119,935	25,500	.....
Hector	15,150	56,855	72,005	15,150	.....
Montour	5,400	65,600	71,000	5,400	$40,000
Orange	5,400	24,920	30,320	5,400	.....
Reading	2,800	8,250	11,050	2,800	.....
Tyrone	7,950	8,800	16,750	7,950	.....
Totals	$64,200	$198,660	$327,510	$64,200	$40,000

NOTE.— For continuation of this table, see page 188.

SCHENECTADY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Duanesburg	.....	$23,015	$2,050	.....	$1,975
Glenville	.....	61,300	5,200	.....	1,200
Niskayuna	.....	6,000	1,000	.....	7,500
Princetown	.....	3,500	1,000	.....	.....
Rotterdam	.....	23,950	.....	$900	4,350
Schenectady, city	$1,100,000	1,764,725	30,000	21,500	325,200
Totals	$1,100,000	$1,882,490	$39,250	$22,400	$340,225

SCHOHARIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blenheim	.....	$8,800	$500	$1,600	$1,350
Broome	.....	3,700	.....	.....	.....
Carlisle	.....	5,850	1,200	.....	350
Cobleskill	.....	86,200	.....	.....	3,450
Conesville	.....	4,900	.....	.....	.....
Esperance	.....	11,200	2,250	.....	93,000
Fulton	.....	14,725	.....	400	.....
Gilboa	.....	14,200	2,700	.....	6,575
Jefferson	.....	8,400	1,900	.....	1,350
Middleburg	.....	39,500	5,700	3,000	101,500
Richmondville	.....	24,800	4,000	1,500	50,000
Schoharie	.....	57,600	.....	1,350	7,000
Seward	.....	6,400	1,600	.....	3,500
Sharon	.....	24,100	.....	700	490
Summit	.....	8,600	3,800	600	15,500
Wright	.....	3,800	.....	.....	1,500
Totals	.....	$322,775	$23,650	$9,150	$285,565

SCHUYLER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Catherine	.....	.....	.....	$700	.....
Cayuta	.....	$1,500	.....	.....	.....
Dix	.....	12,800	.....	2,400	.....
Hector	.....	25,600	$8,300	100	$16,300
Montour	.....	14,500	1,800	.....	1,500
Orange	.....	4,500	750	575	13,900
Reading	.....	1,200	1,200	1,150	3,300
Tyrone	.....	3,900	1,500	.....	3,400
Totals	.....	$64,000	$13,550	$4,925	$38,400

NOTE.— For continuation of this table, see page 189.

SCHENECTADY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Duanesburg	.....	.....	.....	.....	.....
Glenville	$55,000	.....	.....	$3,450	.....
Niskayuna	.....	.....	.....	.....	$1,500
Princetown	.....	.....	.....	.....	.....
Rotterdam	.....	.....	.....	.....	.....
Schenectady, city	141,000	.....	$250,000	427,100	14,500
Totals	$196,000	.....	$250,000	$430,550	$16,000

SCHOHARIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blenheim	.....	.....	.....	.....	.....
Broome	.....	.....	.....	.....	.....
Carlisle	.....	.....	.....	.....	.....
Cobleskill	.....	.....	.....	.....	.....
Conesville	.....	.....	.....	.....	.....
Esperance	.....	.....	.....	.....	.....
Fulton	.....	.....	.....	.....	.....
Gilboa	.....	.....	.....	.....	.....
Jefferson	.....	.....	.....	.....	.....
Middleburg	.....	.....	$20,000	.....	.....
Richmondville	.....	.....	.....	.....	.....
Schoharie	.....	.....	.....	.....	.....
Seward	.....	.....	.....	.....	.....
Sharon	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....
Wright	.....	.....	.....	.....	.....
Totals	.....	.....	$20,000	.....	.....

SCHUYLER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Catherine	.....	.....	.....	.....	.....
Cayuta	.....	.....	.....	.....	.....
Dix	.....	.....	.....	$3,000	.....
Hector	.....	.....	.....	.....	.....
Montour	.....	.....	.....	.....	.....
Orange	.....	.....	.....	.....	.....
Reading	.....	.....	.....	.....	.....
Tyrone	.....	.....	.....	.....	.....
Totals	.....	.....	.....	$3,000	.....

NOTE.— For continuation of this table, see page 190.

SCHENECTADY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Duanesburg					$4,309
Glenville					3,470
Niskayuna					2,500
Princetown					745
Rotterdam					2,405
Schenectady, city	$70,000	$35,000			82,210
Totals	$70,000	$35,000			$95,630

SCHOHARIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blenheim					$2,425
Broome					
Carlisle					
Cobleskill			$25,000		9,900
Conesville					
Esperance					6,550
Fulton					6,800
Gilboa					1,135
Jefferson					1,600
Middleburg					3,850
Richmondville					2,710
Schoharie		$6,000	12,000		3,350
Seward					550
Sharon					1,800
Summit					3,750
Wright					305
Totals		$6,000	$37,000		$44,725

SCHUYLER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Catherine					$2,250
Cayuta					
Dix					11,585
Hector					6,555
Montour	$5,000				2,800
Orange					5,195
Reading					1,400
Tyrone					
Totals	$5,000				$29,785

NOTE.— For continuation of this table, see page 191.

SCHENECTADY COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Duanesburg					
Glenville					
Niskayuna					
Princetown					
Rotterdam					
Schenectady, city		$500,000		$175,000	$125,000
Totals		$500,000		$175,000	$125,000

SCHOHARIE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Blenheim					
Broome					
Carlisle					
Cobleskill					
Conesville					
Esperance					
Fulton					
Gilboa					
Jefferson					
Middleburg					
Richmondville					
Schoharie		$1,500			
Seward					
Sharon					
Summit					
Wright					
Totals		$1,500			

SCHUYLER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Catherine					
Cayuta					
Dix		$2,650			
Hector					
Montour					
Orange					
Reading					
Tyrone					
Totals		$2,650			

NOTE.— For conclusion of this table, see page 192.

SCHENECTADY COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Duanesburg	.....	.....	.....	.....	.....	$400
Glenville	.....	.....	.....	.....	.....	18,000
Niskayuna	.....	.....	.....	.....	.....	.....
Princetown	.....	.....	.....	.....	.....	.....
Rotterdam	.....	.....	.....	.....	.....	.....
Schenectady, city	.....	.....	$189,500	$575,000	.....	987,950
Totals	.....	.....	$189,500	$575,000	.....	$1,006,350

SCHOHARIE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Blenheim	.....	.....	.....	.....	.....	$3,900
Broome	.....	.....	.....	.....	.....	.....
Carlisle	.....	.....	.....	.....	.....	.....
Cobleskill	.....	.....	.....	.....	.....	.....
Conesville	.....	.....	.....	.....	.....	.....
Esperance	.....	.....	$200	.....	.....	200
Fulton	.....	.....	.....	.....	.....	.....
Gilboa	.....	.....	.....	.....	.....	.....
Jefferson	.....	.....	.....	.....	.....	2,000
Middleburg	.....	.....	1,200	.....	.....	200
Richmondville	.....	.....	1,500	.....	.....	25,000
Schoharie	.....	.....	1,000	$10,000	.....	34,000
Seward	.....	.....	.....	.....	.....	.....
Sharon	.....	.....	.....	.....	.....	1,600
Summit	.....	.....	.....	.....	.....	100
Wright	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$3,900	$10,000	.....	$67,000

SCHUYLER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Catherine	.....	.....	.....	.....	.....	.....
Cayuta	.....	.....	.....	.....	.....	.....
Dix	.....	.....	$2,000	.....	.....	$60,000
Hector	.....	.....	.....	.....	.....	.....
Montour	.....	.....	.....	.....	.....	.....
Orange	.....	.....	.....	.....	.....	.....
Reading	.....	.....	.....	.....	.....	.....
Tyrone	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$2,000	.....	.....	$60,000

SENECA COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Covert					$1,100
Fayette			$15,000		2,000
Junius					
Lodi					
Ovid		$1,000,000	15,000		
Romulus		399,200			
Seneca Falls					9,000
Tyre					
Varick		1,850			
Waterloo		175	60,000		26,900
Totals		$1,401,225	$90,000		$39,000

STEUBEN COUNTY.

REAL ESTATE EXEMPTIONS

Addison					$22,000
Avoca					15,000
Bath		$1,000,000	$160,000		18,000
Bradford					150
Cameron					
Campbell					
Canisteo					4,300
Caton					
Cohocton					
Corning, city	$60,000		30,000	$349,300	
Corning					
Dansville					600
Erwin					
Freemont					
Greenwood					
Hartsville					
Hornby					
Hornell, city		75,000	40,000	359,000	
Hornellsville					
Howard					
Jasper					
Lindley					
Prattsburg					
Pulteney					
Rathbone					
Thurston					
Troupsburg					
Tuscarora					
Urbana		25,000			8,000
Wayland					2,000
Wayne					
West Union					
Wheeler					
Woodhull					400
Totals	$60,000	$1,100,000	$230,000	$708,300	$70,450

NOTE.— For continuation of this table, see page 194.

SENECA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Covert	$13,300	$37,150	$51,550	$13,300	.....
Fayette	12,300	16,850	46,150	12,300	.....
Junius	.....	850	850	.....	.....
Lodi	6,050	86,225	92,275	6,050	.....
Ovid	21,300	70,875	1,107,175	21,300	.....
Romulus	8,600	15,850	423,650	8,600	.....
Seneca Falls	44,000	307,165	360,165	44,000	$44,000
Tyre	4,550	22,475	27,025	4,550	.....
Varick	5,950	22,695	30,495	5,950	.....
Waterloo	64,300	328,565	479,940	64,300	10,000
Totals	$180,350	$908,700	$2,619,275	$180,350	$54,000

STEUBEN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Addison	$29,200	$93,825	$145,025	$29,200	.....
Avoca	13,750	59,360	88,110	13,750	.....
Bath	50,000	447,900	1,675,900	50,000	.....
Bradford	2,200	11,500	13,850	2,200	.....
Cameron	4,900	15,550	20,450	4,900	.....
Campbell	5,500	44,775	50,275	5,500	.....
Canisteo	31,130	134,785	170,215	31,130	.....
Caton	6,800	115,400	122,200	6,800	.....
Cohocton	17,035	49,260	66,295	17,035	.....
Corning, city	.....	497,350	936,650	226,000	$35,000
Corning	9,800	29,625	39,425	9,800	.....
Dansville	4,500	17,805	22,905	4,500	.....
Erwin	22,450	42,150	64,600	22,450	.....
Freemont	3,350	8,725	12,075	3,350	.....
Greenwood	.....	4,900	4,900	.....	.....
Hartsville	2,650	15,350	18,000	2,650	.....
Hornby	5,500	6,300	11,800	5,500	.....
Hornell, city	.....	701,650	1,175,650	190,000	.....
Hornellsville	18,000	36,100	54,100	18,000	.....
Howard	8,800	98,900	107,700	8,800	.....
Jasper	5,300	45,785	51,085	5,300	.....
Lindley	4,500	7,020	11,520	4,500	.....
Prattsburg	14,200	49,450	63,650	14,200	.....
Pulteney	6,650	101,330	107,980	6,650	.....
Rathbone	5,500	19,470	24,970	5,500	.....
Thurston	4,175	12,250	16,425	4,175	.....
Troupsburg	8,775	8,900	17,675	8,775	.....
Tuscarora	6,100	17,550	23,650	6,100	.....
Urbana	17,400	55,300	105,700	17,400	.....
Wayland	18,450	242,225	262,675	18,450	.....
Wayne	2,950	18,775	21,725	2,950	.....
West Union	5,150	8,550	13,700	5,150	.....
Wheeler	9,300	15,000	24,300	9,300	.....
Woodhull	7,925	54,320	62,645	7,925	.....
Totals	$351,940	$3,087,135	$5,607,825	$767,940	$35,000

NOTE.— For continuation of this table, see page 195.

SENECA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Covert	.....	$27,700	.....	$1,500	$1,700
Fayette	.....	5,850	.....	.....	1,750
Junius	.....	.....	.....	.....	.....
Lodi	.....	21,400	.....	.....	57,400
Ovid	.....	64,100	.....	1,200	2,700
Romulus	.....	13,700	.....	1,500	.....
Seneca Falls	.....	172,000	$13,100	.....	17,600
Tyre	.....	18,000	2,000	1,500	490
Varick	.....	13,500	2,000	.....	5,000
Waterloo	.....	251,500	4,000	1,200	4,450
Totals	.....	$587,750	$21,100	$6,900	$91,090

STEUBEN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Addison	$61,000	$5,400	.....	$13,000
Avoca	13,200	4,700	.....	33,200
Bath	209,500	21,500	$2,300	.....
Bradford	6,100	2,200	.....	3,200
Cameron	4,400	1,200	.....	4,800
Campbell	23,300	9,150	600	5,400
Canisteo	29,800	9,600	.....	82,900
Caton	8,000	2,300	1,050	101,000
Cohocton	18,700	6,600	.....	.....
Corning, city	301,000	39,500	6,700	.....
Corning	700	.....	1,600	25,300
Dansville	1,800	.....	1,000	9,800
Erwin	19,700	4,600	2,250	4,400
Freemont	2,500	2,050	650	.....
Greenwood	.....	.....	1,400	.....
Hartsville	4,000	1,000	.....	9,400
Hornby	4,500	550	.....	.....
Hornell, city	388,000	64,500	6,650	100,000
Hornellsville	6,500	1,000	3,000	11,300
Howard	5,500	3,000	.....	83,600
Jasper	5,000	4,800	1,000	33,305
Lindley	3,300	600	.....	900
Prattsburg	29,700	4,100	.....	.....
Pulteney	9,100	5,400	.....	84,100
Rathbone	3,800	2,500	.....	9,000
Thurston	2,950	1,600	.....	7,700
Troupsburg	4,500	2,700	.....	1,700
Tuscarora	2,700	2,000	.....	12,250
Urbana	40,500	8,000	.....	2,250
Wayland	15,600	9,000	.....	208,000
Wayne	2,000	.....	400	10,000
West Union	6,000	1,500	.....	1,050
Wheeler	3,200	.....	2,000	7,300
Woodhull	6,600	1,850	.....	37,170
Totals	$1,243,150	$222,900	$30,600	$902,025

NOTE.— For continuation of this table, see page 196.

SENECA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Covert					
Fayette			$15,000		
Junius					
Lodi					
Ovid	$1,000,000				
Romulus	399,000				
Seneca Falls				$25,000	
Tyre					
Varick					
Waterloo					$1,200
Totals	$1,399,000		$15,000	$25,000	$1,200

STEUBEN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Addision					
Avoca					
Bath		$1,000,000	$60,000	$100,000	
Bradford					
Cameron					
Campbell					
Canisteo					
Caton					
Cohocton					
Corning, city		18,000		4,800	$16,000
Corning					
Dansville					
Erwin				4,000	
Freemont					
Greenwood					
Hartsville					
Hornby					
Hornell, city	$25,000				
Hornellsville					
Howard					
Jasper					
Lindley					
Prattsburg					
Pulteney					
Rathbone					
Thurston					
Troupsburg					
Tuscarora					
Urbana					
Wayland					
Wayne					
West Union					
Wheeler					
Woodhull					
Totals	$25,000	$1,018,000	$60,000	$108,800	$16,000

NOTE.— For continuation of this table, see page 197.

SENECA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Covert					$6,250
Fayette					9,250
Junius					850
Lodi					7,425
Ovid					2,875
Romulus					650
Seneca Falls	$3,000				32,465
Tyre					485
Varick					2,195
Waterloo	30,000		$10,000		16,215
Totals	$33,000		$10,000		$78,660

STEUBEN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Addison					$14,425
Avoca					8,260
Bath	$20,000	$1,800	$25,000		67,800
Bradford					
Cameron					5,150
Campbell					6,325
Canisteo					12,485
Caton					3,050
Cohocton					23,960
Corning, city		5,000			71,350
Corning					2,025
Dansville	1,000		400		3,805
Erwin					7,200
Freemont					3,525
Greenwood					3,500
Hartsville					950
Hornby					1,250
Hornell, city	30,000				87,500
Hornellsville					14,300
Howard					6,800
Jasper	300				1,380
Lindley					2,220
Prattsburg					15,650
Pulteney					2,730
Rathbone					4,170
Thurston					
Troupsburg					
Tuscarora					600
Urbana					4,550
Wayland					9,625
Wayne					6,375
West Union					
Wheeler					2,500
Woodhull					8,700
Totals	$51,300	$6,800	$25,400		$402,160

NOTE.— For continuation of this table, see page 198.

SENECA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Covert					
Fayette					
Junius					
Lodi					
Ovid					
Romulus					
Seneca Falls					
Tyre					
Variek					
Waterloo		$9,900			
Totals		$9,900			

STEUBEN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Addison		$2,000			
Avoca					
Bath		18,000			
Bradford					
Cameron					
Campbell					
Canisteo					
Caton					
Cohocton					
Corning, city		45,300		$60,000	
Corning					
Dansville					
Erwin					
Freemont					
Greenwood					
Hartsville					
Hornby					
Hornell, city		155,000			$75,000
Hornellsville					
Howard					
Jasper					
Lindley					
Prattsburg					
Pulteney					
Rathbone					
Thurston					
Troupsburg					
Tuscarora					
Urbana					
Wayland					
Wayne					
West Union					
Wheeler					
Woodhull					
Totals		$220,300		$60,000	$75,000

NOTE.— For continuation of this table, see page 198.

SENECA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Covert			$1,100			
Fayette			2,000			
Junius						
Lodi						
Ovid						$15,000
Romulus						200
Seneca Falls			9,000			
Tyre						
Varick						1,850
Waterloo			7,000			70,175
Totals			$19,100			$87,225

STEUBEN COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Addison						$20,000
Avoca						15,000
Bath				$20,000		80,000
Bradford						150
Cameron						
Campbell						
Canisteo			$4,300			
Caton						
Cohocton						
Corning, city			4,000	30,000		74,000
Corning						
Dansville						600
Erwin						
Freemont						
Greenwood						
Hartsville						
Hornby						
Hornell, city			14,000			40,000
Hornellsville						
Howard						
Jasper						
Lindley						
Prattsburg						
Pulteney						
Rathbone						
Thurston						
Troupsburg						
Tuscarora						
Urbana						33,000
Wayland			2,000			
Wayne						
West Union						
Wheeler						
Woodhull						400
Totals			$24,300	$50,000		$263,150

SUFFOLK COUNTY.

REAL ESTATE EXEMPTIONS

TOWNS.	Federal.	State.	County.	City.	Town.
Babylon			$500		$14,800
Brookhaven			100,000		18,200
East Hampton	$356,500	$5,000			2,500
Huntington	6,000				35,900
Islip		3,000,000			117,500
Riverhead			233,000		3,000
Shelter Island					800
Smithtown		2,912,500			16,200
Southampton	161,000				12,100
Southold	1,478,000				91,900
Totals	$2,001,500	$5,917,500	$333,500		$312,900

SULLIVAN COUNTY.

REAL ESTATE EXEMPTIONS

Bethel					
Callicoon					
Cochecton					
Delaware					
Fallsburg					
Forestburg					
Freemont					
Highland					
Liberty					
Lumberland					
Mamakating					
Neversink					
Rockland					$700
Thompson					111,000
Tusten					
Totals					$111,700

TIOGA COUNTY.

REAL ESTATE EXEMPTIONS

Barton					$246,100
Berkshire					
Candor		$500			
Newark Valley					1,000
Nichols*					
Owego					
Richford					400
Spencer					
Tioga					
Totals		$500			$247,500

NOTE.— For continuation of this table, see page 201.
* No report.

SUFFOLK COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Babylon	$193,700	$532,945	$741,945	$193,700	.....
Brookhaven	213,300	603,900	935,400	213,300	.....
East Hampton	195,000	81,950	640,950	200,000	.....
Huntington	159,200	181,325	382,425	159,200	.....
Islip	181,000	687,860	3,977,360	181,000	$7,000
Riverhead	43,300	185,650	464,950	43,300	.....
Shelter Island	12,000	41,000	53,800	12,000	.....
Smithtown	30,300	151,850	3,110,850	30,300	.....
Southampton	183,200	515,700	872,000	183,200	.....
Southold	124,800	232,000	1,926,700	124,800	2,500
Totals	$1,335,800	$3,205,180	$13,106,380	$1,340,800	$9,500

SULLIVAN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Bethel	$3,850	$11,650	$15,500	$3,850	.....
Callicoon	3,500	7,125	10,625	3,500	.....
Cocheton	3,950	10,150	14,100	3,950	.....
Delaware	3,450	104,525	107,975	3,450	.....
Fallsburg	5,025	10,600	15,625	5,025	.....
Forestburg	2,500	42,900	45,400	2,500	.....
Freemont	4,475	5,150	9,625	4,475	.....
Highland	1,150	5,825	6,975	1,150	.....
Liberty	17,400	75,275	92,675	17,400	.....
Lumberland	1,400	1,590	2,990	1,400	.....
Mamakating	11,900	22,100	34,000	11,900	.....
Neversink	3,400	18,950	22,350	3,400	.....
Rockland	5,525	11,300	17,525	5,525	.....
Thompson	6,865	37,730	155,595	6,865	.....
Tusten	2,300	11,400	13,700	2,100	.....
Totals	$76,690	$376,270	$564,660	$76,490	.....

TIOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barton	$100,350	$145,227	$491,677	$100,350	.....
Berkshire	3,510	20,200	23,710	3,510	.....
Candor	27,000	58,905	86,405	27,000	.....
Newark Valley	17,800	128,315	147,115	17,800	.....
Nichols*	.....	.....	.....	.....	.....
Owego*	.....	.....	.....	.....	.....
Richford	3,450	3,775	7,625	3,450	.....
Spencer	23,450	84,865	108,315	23,450	.....
Tioga	7,850	14,270	22,120	7,850	.....
Totals	$183,410	$455,557	$886,967	$183,410	.....

NOTE.— For continuation of this table, see page 202.
* No report.

SUFFOLK COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Babylon	.....	$158,450	.....	$325	$363,450
Brookhaven	.....	476,900	.....	3,000	16,900
East Hampton	.....	76,950	.....	1,500	3,500
Huntington	.....	111,000	$27,800	.....	12,600
Islip	.....	547,500	70,000	.....	27,500
Riverhead	.....	123,800	18,300	1,300	12,450
Shelter Island	.....	20,000	3,000	.....	11,000
Smithtown	.....	30,300	15,200	.....	5,400
Southampton	.....	241,300	59,300	2,600	15,400
Southold	.....	157,500	32,000	.....	21,400
Totals	.....	$1,943,700	$225,600	$8,725	$489,600

SULLIVAN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Bethel	.....	$5,650	$1,700	.....	$500
Callicoon	.....	4,650	.....	.....	1,100
Cochecton	.....	9,700	.....	.....	.....
Delaware	$99,500	3,950	.....	$300	.....
Fallsburg	.....	4,925	1,425	650	1,650
Forestburg	.....	42,500	.....	.....	200
Freemont	.....	4,800	.....	.....	350
Highland	.....	2,925	600	.....	625
Liberty	.....	18,500	.....	650	.....
Lumberland	.....	575	.....	.....	985
Mamakating	.....	16,600	.....	.....	3,000
Neversink	.....	13,050	.....	375	2,700
Rockland	.....	9,900	.....	1,400	.....
Thompson	.....	25,100	.....	1,825	1,500
Tusten	.....	4,300	1,000	.....	6,100
Totals	$99,500	$167,125	$4,725	$5,200	$18,710

TIOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barton	.....	$91,100	.....	.....	$6,250
Berkshire	.....	16,000	.....	$1,100	700
Candor	.....	39,100	$4,500	.....	2,025
Newark Valley	.....	37,000	3,200	800	71,000
Nichols*	.....	.....	.....	.....	.....
Owego*	.....	.....	.....	.....	.....
Richford	.....	300	.....	.....	3,475
Spencer	.....	9,100	2,350	2,480	63,000
Tioga	.....	9,300	1,700	.....	2,500
Totals	.....	$201,900	$11,750	$4,380	$148,950

NOTE.— For continuation of this table, see page 203.
* No report.

SUFFOLK COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Hospitals.	Asylums.	Almshouses.	Fraternal and benevolent.	Moral or mental improvement.
Babylon					
Brookhaven			$100,000	$77,000	
East Hampton					
Huntington				5,000	
Islip	$3,000,000				
Riverhead				1,350	$7,800
Shelter Island					5,000
Smithtown	2,912,500			95,000	
Southampton	50,000			4,000	
Southold	7,000				
Totals	$5,969,500		$100,000	$182,350	$12,800

SULLIVAN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Bethel					
Callicoon					
Cochecton					
Delaware					
Fallsburg					
Forestburg					
Freemont					
Highlands					
Liberty	$50,000				
Lumberland					
Mamakating					
Neversink					
Rockland					
Thompson				$800	
Tusten					
Totals	$50,000			$800	

TIOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barton				$100	
Berkshire					
Candor					
Newark Valley					
Nichols*					
Owego*					
Richford					
Spencer					
Tioga					
Totals				$100	

NOTE.— For continuation of this table, see page 204.
* No report.

SUFFOLK COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Babylon	$6,000				$4,720
Brookhaven	9,500				15,600
East Hampton					
Huntington	10,000	$2,800			12,125
Islip					26,860
Riverhead		2,000	$10,000		8,650
Shelter Island	2,000				
Smithtown					5,950
Southampton	28,000				11,100
Southold	6,000				5,600
Totals	$61,500	$4,800	$10,000		$90,605

SULLIVAN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Bethel					$3,800
Callicoon					1,375
Cochecton					450
Delaware					775
Fallsburg					1,950
Forestburg					200
Freemont					
Highland	$600				1,075
Liberty					6,125
Lumberland					30
Mamakating					2,500
Neversink	2,500				325
Rockland					
Thompson		$1,000			7,505
Tusten					
Totals	$3,100	$1,000			$26,110

TIOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barton					$47,777
Berkshire					2,400
Candor					13,280
Newark Valley	$10,000				6,315
Nichols*					
Owego*					
Richford					
Spencer					7,935
Tioga					770
Totals	$10,000				$78,477

NOTE.— For continuation of this table, see page 205.
* No report.

SUFFOLK COUNTY — Continued.

REAL ESTATE EXEMPTIONS

TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Babylon					
Brookhaven					
East Hampton			$265,000		
Huntington			6,000		
Islip		$55,500			
Riverhead					
Shelter Island					
Smithtown					
Southampton	$104,000		161,000		
Southold		82,500	1,478,000		
Totals	$104,000	$138,000	$1,910,000		

SULLIVAN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Bethel					
Callicoon					
Cochecton					
Delaware					
Fallsburg					
Forestburg					
Freemont					
Highland					
Liberty					
Lumberland					
Mamakating					
Neversink					
Rockland					
Thompson					
Tusten					
Totals					

TIOGA COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barton					
Berkshire					
Candor					
Newark Valley					
Nichols*					
Owego*					
Richford		$400			
Spencer					
Tioga					
Totals		$400			

NOTE.— For continuation of this table, see page 206.
* No report.

SUFFOLK COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Babylon			$10,300	$500	$4,500	
Brookhaven			18,200			$5,000
East Hampton	$20,000					74,000
Huntington			27,900			8,000
Islip			29,600		32,400	
Riverhead			3,000	30,000		203,000
Shelter Island				300		500
Smithtown			1,300		14,900	
Southampton			11,500	600		
Southold			9,400			
Totals	$20,000		$111,200	$31,400	$51,800	$290,500

SULLIVAN COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Bethel						
Callicoon						
Cochecton						
Delaware						
Fallsburg						
Forestburg						
Freemont						
Highland						
Liberty						
Lumberland						
Mamakating						
Neversink						
Rockland			$700			
Thompson			2,000			$109,000
Tusten			200			
Totals			$2,900			$109,000

TIOGA COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Barton			$2,500			$243,600
Berkshire						
Candor						500
Newark Valley			1,000			
Nichols*						
Owego*						
Richford						
Spencer						
Tioga						
Totals			$3,500			$244,100

* No report.

TOMPKINS COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Caroline					
Danby		$100			$800
Dryden					500
Enfield					
Groton					
Ithaca, city	$50,000	792,105	$15,000	$1,157,000	
Ithaca		10,000			
Lansing					
Newfield		750			
Ulysses			50,000		
Totals	$50,000	$802,955	$65,000	$1,157,000	$1,300

ULSTER COUNTY.

REAL ESTATE EXEMPTIONS

Denning					
Esopus					$1,200
Gardiner					
Hardenburg					
Hurley					
Kingston, city	$75,000	$97,400	$172,800	$713,700	
Kingston					
Lloyd					
Marbletown					
Marlboro					
New Paltz		85,000	45,000		200
Olive					
Plattekill					
Rochester					
Rosendale					
Saugerties					10,000
Shandaken					
Shawangunk					1,000
Ulster					
Wawarsing					
Woodstock					
Totals	$75,000	$182,400	$217,800	$713,700	$12,400

NOTE.— For continuation of this table, see page 208.

TOMPKINS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Caroline	$6,200	$27,355	$33,555	$6,200	.....
Danby	6,000	23,355	30,255	6,000	.....
Dryden	51,650	259,880	312,030	28,150	.....
Enfield	4,550	8,875	13,425	4,550	.....
Groton	81,500	108,990	190,490	27,500	.....
Ithaca, city	.....	15,537,165	17,551,270	191,500	.....
Ithaca	4,250	125,100	139,350	4,250	.....
Lansing	14,600	27,850	42,450	14,600	.....
Newfield	13,600	33,870	48,220	12,000	.....
Ulysses	36,230	179,440	265,670	26,130	.....
Totals	$218,580	$16,331,880	$18,626,715	$320,880	.....

ULSTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Denning	$4,200	$2,900	$7,100	$4,200	.....
Esopus	7,600	49,550	58,350	7,600	.....
Gardiner	4,100	9,500	13,600	4,100	.....
Hardenburg	2,400	1,000	3,400	2,400	.....
Hurley	4,000	22,260	26,260	4,000	.....
Kingston, city	.....	1,191,950	2,250,850	400,000	$14,500
Kingston	325	1,040	1,365	325	.....
Lloyd	18,000	48,605	66,605	18,000	.....
Marbletown	5,710	21,425	27,135	5,710	.....
Marlboro	7,550	37,525	45,075	7,550	.....
New Paltz	4,400	29,100	163,700	89,400	.....
Olive	5,250	15,445	20,695	5,250	.....
Plattekill	4,800	19,950	24,750	4,800	.....
Rochester	6,250	12,880	19,130	6,250	.....
Rosendale	46,200	56,825	103,025	4,200	25,000
Saugerties	213,800	133,150	356,950	98,800	3,000
Shandaken	20,925	43,730	64,655	20,925	3,000
Shawangunk	5,400	12,725	19,125	5,400	.....
Ulster	5,400	11,150	16,550	5,400	.....
Wawarsing	18,300	68,980	87,280	18,300	.....
Woodstock	5,250	28,550	33,800	5,250	.....
Totals	$389,860	$1,818,240	$3,409,400	$717,860	$45,500

NOTE.—For continuation of this table, see page 209.

TOMPKINS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Caroline	.....	$10,100	$2,100	$1,500	$10,000
Danby	.....	8,800	.....	500	3,500
Dryden	.....	27,800	.....	1,500	4,500
Enfield	.....	4,900	800	.....	1,000
Groton	.....	58,200	4,900	.....	24,800
Ithaca, city	$15,657,020	439,800	.....	10,500	25,150
Ithaca	85,000	11,800	.....	.....	30,000
Lansing	.....	14,000	.....	.....	7,200
Newfield	.....	20,200	.....	3,800	3,400
Ulysses	.....	58,000	.....	3,620	106,300
Totals	$15,742,020	$653,600	$7,800	$21,420	$215,850

ULSTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Denning	.....	$2,000	.....	.....	.....
Esopus	.....	10,700	$5,800	$3,200	$2,100
Gardiner	.....	5,500	4,000	.....	.....
Hardenburg	.....	1,000	.....	.....	.....
Hurley	.....	15,000	6,000	.....	.....
Kingston, city	.....	675,000	60,200	29,600	83,900
Kingston	.....	900	.....	.....	100
Lloyd	.....	34,000	5,200	.....	6,225
Marbletown	.....	10,900	5,000	.....	.....
Marlboro	.....	26,000	4,500	2,625	2,000
New Paltz	.....	20,550	3,400	.....	500
Olive	.....	6,920	2,900	.....	1,200
Plattekill	.....	7,850	5,500	.....	4,600
Rochester	.....	7,000	1,800	1,500	800
Rosendale	.....	18,000	4,600	.....	3,600
Saugerties	.....	74,100	28,950	6,000	8,875
Shandaken	.....	17,200	6,700	500	3,500
Shawangunk	.....	6,200	1,825	500	1,450
Ulster	.....	6,000	3,400	.....	.....
Wawarsing	.....	35,000	12,800	.....	7,290
Woodstock	.....	13,500	5,500	1,400	5,000
Totals	.....	$993,320	$168,075	$45,325	$131,140

NOTE.— For continuation of this table, see page 210.

TOMPKINS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Caroline					
Danby					
Dryden					$175,000
Enfield					
Groton					
Ithaca, city	$91,000			$22,000	15,000
Ithaca					
Lansing					
Newfield					
Ulysses	5,000		$50,000		
Totals	$96,000		$50,000	$22,000	$190,000

ULSTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Denning					
Esopus				$25,000	
Gardiner					
Hardenburg					
Hurley					$500
Kingston, city	$95,000		$100,000	85,200	60,000
Kingston					
Lloyd				200	
Marbletown					
Marlboro					
New Palts			45,000		
Olive					
Plattekill					
Rochester					
Rosendale	400				
Saugerties				1,000	2,600
Shandaken				4,500	
Shawangunk					
Ulster					
Wawarsing					
Woodstock					
Totals	$95,400		$145,000	$115,900	$63,100

NOTE.— For continuation of this table, see page 211.

TOMPKINS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Caroline					$3,655
Danby					10,555
Dryden	$22,500		$10,000		18,580
Enfield					2,175
Groton					21,090
Ithaca, city	50,000		5,000		63,800
Ithaca					8,300
Lansing					6,650
Newfield	1,600				6,470
Ulysses			5,000		6,520
Totals	$74,100		$20,000		$147,795

ULSTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Denning					$900
Esopus					2,750
Gardiner					
Hardenburg					
Hurley					760
Kingston, city		$19,000			86,950
Kingston					40
Lloyd					2,980
Marbletown					5,525
Marlboro					2,400
New Paltz		1,100			3,550
Olive					4,425
Plattekill					2,000
Rochester					1,780
Rosendale					5,225
Saugerties		1,500			7,125
Shandaken	$4,000				4,330
Shawangunk					2,750
Ulster					1,750
Wawarsing					13,890
Woodstock					3,150
Totals	$4,000	$21,600			$152,280

NOTE.— For continuation of this table, see page 212.

TOMPKINS COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Caroline					
Danby					
Dryden		$500			
Enfield					
Groton					
Ithaca, city		45,000		$50,000	
Ithaca					
Lansing					
Newfield					
Ulysses		3,500			
Totals		$49,000		$50,000	

ULSTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Denning					
Esopus					
Gardiner					
Hardenburg					
Hurley					
Kingston, city		$26,200		$75,000	$80,000
Kingston					
Lloyd					
Marbletown					
Marlboro					
New Paltz					
Olive					
Plattekill					
Rochester					
Rosendale					
Saugerties		4,000			
Shandaken					
Shawangunk					
Ulster					
Wawarsing					
Woodstock					
Totals		$30,200		$75,000	$80,000

NOTE.— For continuation of this table, see page 213.

TOMPKINS COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Caroline	.....	.....	.....	.....	.....	.....
Danby	.....	.....	.....	.....	.....	$900
Dryden	.....	.....	.....	.....	.....	23,500
Enfield	.....	.....	.....	.....	.....	.....
Groton	.....	.....	.....	.....	.....	54,000
Ithaca, city	.....	.....	$8,000	$15,000	.....	862,500
Ithaca	.....	.....	.....	.....	.....	.....
Lansing	.....	.....	.....	.....	.....	.....
Newfield	.....	.....	.....	.....	.....	750
Ulysses	.....	.....	1,600	.....	.....	.....
Totals	.....	.....	$9,600	$15,000	.....	$941,650

ULSTER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Denning	.....	.....	.....	.....	.....	.....
Esopus	.....	.....	$1,200	.....	.....	.....
Gardiner	.....	.....	.....	.....	.....	.....
Hardenburg	.....	.....	.....	.....	.....	.....
Hurley	.....	.....	.....	.....	.....	.....
Kingston, city	.....	.....	43,500	$20,000	.....	$296,800
Kingston	.....	.....	.....	.....	.....	.....
Lloyd	.....	.....	.....	.....	.....	.....
Marbletown	.....	.....	.....	.....	.....	.....
Marlboro	.....	.....	.....	.....	.....	.....
New Paltz	.....	.....	.....	.....	.....	200
Olive	.....	.....	.....	.....	.....	.....
Plattekill	.....	.....	.....	.....	.....	.....
Rochester	.....	.....	.....	.....	.....	.....
Rosendale	.....	.....	.....	.....	.....	42,000
Saugerties	.....	.....	$6,000	.....	.....	115,000
Shandaken	.....	.....	.....	.....	.....	.....
Shawangunk	.....	.....	.....	.....	.....	1,000
Ulster	.....	.....	.....	.....	.....	.....
Wawarsing	.....	.....	.....	.....	.....	.....
Woodstock	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$50,700	$20,000	.....	$455,000

NOTE.— For continuation of this table, see page 214.

WARREN COUNTY.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.
Bolton					$4,000
Caldwell*					
Chester					
Glens Falls, city	$5,000	$25,600		$434,950	
Hague					500
Horicon*					
Johnsburg					
Luzerne					
Queensbury					
Stony Creek					
Thurman					
Warrensburg			$7,500		
Totals	$5,000	$25,600	$7,500	$434,950	$4,500

WASHINGTON COUNTY.

REAL ESTATE EXEMPTIONS

Argyle			$50,000		
Cambridge					$1,500
Dresden*					
Easton		$230			4,000
Fort Ann		375,000			1,500
Fort Edward					3,000
Granville					75,000
Greenwich					6,000
Hampton					57,500
Hartford					
Hebron					
Jackson					
Kingsbury*					
Putnam					
Salem			35,000		1,000
White Creek					2,200
Whitehall		40,000			67,000
Totals		$415,230	$85,000		$218,700

WAYNE COUNTY.

REAL ESTATE EXEMPTIONS

Arcadia	$50,000	$2,280,390			$140,700
Butler					
Galen					
Huron					200
Lyons			$165,000		49,000
Macedon		500,000			500
Marion					
Ontario					
Palmyra		110,000			20,000
Rose					3,000
Savannah					7,000
Sodus					
Walworth					
Williamson					800
Wolcott					11,000
Totals	$50,000	$2,890,390	$165,000		$232,200

NOTE.— For continuation of this table, see page 215.
* No report.

WARREN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Bolton	$15,700	$9,025	$18,725	$5,700	.....
Caldwell*	.....	.....	.....	.....	.....
Chester	.....	1,400	1,400	.....	.....
Glens Falls, city	.....	583,300	1,048,850	139,600	$26,000
Hague	1,550	19,475	21,525	1,550	.....
Horicon*	.....	.....	.....	.....	.....
Johnsburg	6,600	19,065	25,665	6,600	.....
Luserne	4,600	48,850	53,450	4,600	.....
Queensbury	8,850	29,500	38,350	8,850	.....
Stony Creek	3,900	4,990	8,890	3,900	.....
Thurman	2,050	3,825	5,875	2,050	.....
Warrensburg	16,400	71,980	95,880	16,400	.....
Totals	$49,650	$791,410	$1,318,610	$189,250	$26,000

WASHINGTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Argyle	$7,000	$212,000	$269,000	$7,000	.....
Cambridge	5,900	21,965	29,365	5,900	.....
Dresden*	.....	.....	.....	.....	.....
Easton	6,400	12,550	23,180	6,400	.....
Fort Ann	10,600	74,425	461,525	10,600	.....
Fort Edward	38,000	110,775	151,775	38,000	$1,500
Granville	32,100	218,150	325,250	32,100	.....
Greenwich	60,300	214,555	280,855	60,300	.....
Hampton	.....	765,000	822,500	.....	.....
Hartford	4,440	18,750	23,190	4,440	.....
Hebron	6,400	41,150	47,550	6,400	.....
Jackson	5,400	1,825	7,225	5,400	.....
Kingsbury*	.....	.....	.....	.....	.....
Putnam	.....	1,000	1,000	.....	.....
Salem	38,000	103,625	177,625	38,000	.....
White Creek	37,200	115,300	154,700	37,200	.....
Whitehall	42,500	136,550	186,050	42,500	.....
Totals	$294,240	$2,047,620	$3,060,790	$294,240	$1,500

WAYNE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcadia	$107,750	$534,840	$3,113,680	$107,750	.....
Butler	3,150	20,944	24,094	3,150	.....
Galen	51,800	149,538	201,338	51,800	.....
Huron	6,100	29,538	35,838	6,100	.....
Lyons	88,500	438,970	741,470	88,500	.....
Macedon	12,700	75,700	588,900	12,700	.....
Marion	10,250	112,250	122,500	10,250	.....
Ontario	16,300	85,000	101,300	16,300	.....
Palmyra	40,000	313,200	483,200	40,000	.....
Rose	12,900	117,230	133,130	12,900	.....
Savannah	20,190	14,240	41,430	20,190	.....
Sodus	16,350	143,290	159,640	16,350	.....
Walworth	17,100	66,300	83,400	17,100	.....
Williamson	13,700	75,880	90,380	13,700	.....
Wolcott	40,450	176,936	228,386	40,450	.....
Totals	$457,240	$2,353,856	$6,148,686	$457,240	.....

NOTE.— For continuation of this table, see page 216.
* No report.

WARREN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Bolton	.....	$5,200	$1,700	.....	$800
Caldwell*	.....	.....	.....	.....	.....
Chester	.....	.....	.....	$850	.....
Glens Falls, city	.....	259,300	15,400	.....	10,000
Hague	.....	17,150	300	.....	300
Horicon*	.....	.....	.....	.....	.....
Johnsburg	.....	10,900	3,000	500	1,800
Luserne	.....	45,000	.....	1,500	1,200
Queensbury	.....	5,650	.....	1,150	12,450
Stony Creek	.....	3,800	450	.....	100
Thurman	.....	3,700	.....	.....	.....
Warrensburg	.....	35,540	.....	.....	20,000
Totals	.....	$386,240	$20,850	$4,000	$46,650

WASHINGTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Argyle	.....	$44,000	$7,600	.....	$149,700
Cambridge	.....	10,000	.....	.....	6,600
Dresden*	.....	.....	.....	.....	.....
Easton	.....	5,300	.....	.....	1,700
Fort Ann	.....	21,500	.....	.....	48,100
Fort Edward	.....	39,000	.....	$4,400	26,000
Granville	.....	66,200	13,300	3,000	19,000
Greenwich	.....	172,800	.....	1,000	6,300
Hampton	.....	617,500	.....	.....	.....
Hartford	.....	7,800	2,500	.....	1,250
Hebron	.....	36,600	.....	1,500	1,750
Jackson	.....	.....	.....	.....	150
Kingsbury*	.....	.....	.....	.....	.....
Putnam	.....	.....	.....	250	500
Salem	.....	89,000	.....	.....	1,150
White Creek	.....	61,000	13,500	.....	800
Whitehall	.....	84,000	.....	1,500	21,000
Totals	.....	$1,254,700	$36,900	$11,650	$284,000

WAYNE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcadia	.....	$150,800	$17,400	$6,000	$222,000
Butler	.....	10,000	.....	.....	1,350
Galen	.....	87,500	.....	.....	48,900
Huron	.....	7,000	2,700	400	16,000
Lyons	.....	219,000	.....	1,500	208,600
Macedon	.....	22,500	.....	.....	45,300
Marion	.....	48,000	5,500	.....	50,000
Ontario	.....	22,000	5,100	.....	52,400
Palmyra	.....	118,800	13,300	.....	150,000
Rose	.....	48,000	.....	990	52,500
Savannah	.....	7,000	.....	.....	4,500
Sodus	.....	47,800	.....	1,375	79,000
Walworth	.....	31,700	.....	.....	30,800
Williamson	.....	34,500	.....	.....	38,525
Wolcott	.....	50,550	9,500	1,850	82,900
Totals	.....	$905,150	$53,500	$12,115	$1,082,775

NOTE.— For continuation of this table, see page 217.
* No report.

WARREN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Bolton					
Caldwell*					
Chester					
Glens Falls, city	$100,000	$15,000		$44,700	$25,800
Hague					
Horicon*					
Johnsburg					
Luserne					
Queensbury				300	
Stony Creek					
Thurman					
Warrensburg			$7,500		
Totals	$100,000	$15,000	$7,500	$45,000	$25,800

WASHINGTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Argyle			$50,000		
Cambridge					
Dresden*					
Easton					
Fort Ann					
Fort Edward					
Granville				$1,000	
Greenwich		$4,000			
Hampton					
Hartford				1,200	
Hebron					
Jackson					
Kingsbury*					
Putnam					
Salem					
White Creek					
Whitehall				15,000	
Totals		$4,000	$50,000	$17,200	

WAYNE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcadia	$70,675	$343,390		$5,500	
Butler					
Galen					
Huron					
Lyons			$45,000		
Macedon					
Marion					
Ontario					
Palmyra					
Rose					
Savannah					
Sodus					
Walworth					
Williamson					$150
Wolcott					
Totals	$70,675	$343,390	$45,000	$5,500	$150

NOTE.— For continuation of this table, see page 218.
*No report.

WARREN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Bolton					$1,325
Caldwell*					
Chester					550
Glens Falls, city					87,100
Hague					1,725
Horicon*					
Johnsburg					2,865
Luzerne					1,150
Queensbury					9,950
Stony Creek					640
Thurman					125
Warrensburg	$4,000		$6,000		6,440
Totals	$4,000		$6,000		$111,870

WASHINGTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Argyle					$10,700
Cambridge					5,365
Dresden*					
Easton	$5,000				550
Fort Ann					4,825
Fort Edward			$20,000		19,875
Granville					112,650
Greenwich	2,000				28,455
Hampton					147,500
Hartford					6,000
Hebron	300				1,000
Jackson					1,675
Kingsbury*					
Putnam					250
Salem	3,000				10,475
White Creek			40,000		
Whitehall		$500			14,550
Totals	$10,300	$500	$60,000		$363,870

WAYNE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcadia	$20,000		$5,060		$37,405
Butler					9,594
Galen					13,138
Huron					3,438
Lyons					9,870
Macedon					7,900
Marion					8,750
Ontario					5,500
Palmyra			20,000		11,100
Rose					15,740
Savannah					2,740
Sodus					15,115
Walworth					3,800
Williamson					2,705
Wolcott					32,136
Totals	$20,000		$25,060		$178,931

NOTE.— For continuation of this table, see page 219.
* No report.

WARREN COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Bolton					
Caldwell*					
Chester					
Glens Falls, city					$25,600
Hague					
Horicon*					
Johnsburg					
Luzerne					
Queensbury					
Stony Creek					
Thurman					
Warrensburg					
Totals					$25,600

WASHINGTON COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Argyle					
Cambridge					
Dresden*					
Easton					
Fort Ann					
Fort Edward					
Granville					
Greenwich					
Hampton					
Hartford					
Hebron					
Jackson					
Kingsbury*					
Putnam					
Salem					
White Creek					
Whitehall					$40,000
Totals					$40,000

WAYNE COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcadia		$15,000		$50,000	
Butler					
Galen					
Huron					
Lyons		17,000			
Macedon		500			
Marion					
Ontario					
Palmyra					
Rose					
Savannah					
Sodus					
Walworth					
Williamson		300			
Wolcott		4,000			
Totals		$36,800		$50,000	

NOTE.— For continuation of this table, see page 220.
* No report.

WARREN COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITY AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Bolton	.....	.....	.....	.....	.....	$4,000
Caldwell*	.....	.....	.....	.....	.....	.....
Chester	.....	.....	.....	.....	.....	.....
Glens Falls, city	.....	.....	$15,000	.....	.....	285,350
Hague	.....	.....	.....	.....	.....	500
Horicon*	.....	.....	.....	.....	.....	.....
Johnsburg	.....	.....	.....	.....	.....	.....
Luzerne	.....	.....	.....	.....	.....	.....
Queensbury	.....	.....	.....	.....	.....	.....
Stony Creek	.....	.....	.....	.....	.....	.....
Thurman	.....	.....	.....	.....	.....	.....
Warrensburg	.....	.....	.....	.....	.....	.....
Totals	.....	.....	$15,000	.....	.....	$289,850

WASHINGTON COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Argyle	.....	.....	.....	.....	.....	.....
Cambridge	.....	.....	.....	.....	.....	$1,500
Dresden*	.....	.....	.....	.....	.....	.....
Easton	.....	.....	.....	.....	.....	4,230
Fort Ann	.....	.....	.....	$375,000	.....	1,500
Fort Edward	.....	.....	$3,000	.....	.....	.....
Granville	.....	.....	3,000	.....	.....	75,000
Greenwich	.....	.....	6,000	.....	.....	.....
Hampton	.....	.....	.....	.....	.....	57,500
Hartford	.....	.....	.....	.....	.....	.....
Hebron	.....	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....	.....
Kingsbury*	.....	.....	.....	.....	.....	.....
Putnam	.....	.....	.....	.....	.....	.....
Salem	.....	.....	1,000	35,000	.....	.....
White Creek	.....	.....	2,200	.....	.....	.....
Whitehall	.....	.....	15,000	.....	.....	62,000
Totals	.....	.....	$30,200	$410,000	.....	$191,730

WAYNE COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Arcadia	.....	$35,700	$20,000	.....	.....	$2,007,000
Butler	.....	.....	.....	.....	.....	.....
Galen	.....	.....	.....	.....	.....	.....
Huron	.....	.....	.....	.....	.....	200
Lyons	.....	20,000	12,000	$20,000	.....	100,000
Macedon	.....	500,000	.....	.....	.....	.....
Marion	.....	.....	.....	.....	.....	.....
Ontario	.....	.....	.....	.....	.....	.....
Palmyra	.....	.....	.....	.....	.....	130,000
Rose	.....	.....	.....	.....	.....	3,000
Savannah	.....	.....	.....	.....	.....	7,000
Sodus	.....	.....	.....	.....	.....	.....
Walworth	.....	.....	.....	.....	.....	.....
Williamson	.....	.....	500	.....	.....	.....
Wolcott	.....	.....	6,500	.....	.....	500
Totals	.....	$555,700	$39,000	$20,000	.....	$2,247,700

* No report.

WESTCHESTER COUNTY.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.
Bedford			$3,000		
Cortlandt	$46,000	$25,000			$2,400
Eastchester					
Greenburg			1,027,000		100,000
Harrison					5,500
Lewisboro					5,500
Mamaroneck					41,600
Mount Pleasant			200,000		
Mount Vernon, city	25,000	50,000		$1,239,900	
New Castle					
New Rochelle, city	2,045,600			1,461,835	
North Castle					
North Salem					2,500
Ossining	1,500,200				7,000
Pelham					63,100
Poundridge					
Rye					295,000
Scarsdale					5,000
Somers					
White Plains		130,000	1,295,000		
Yonkers, city		120,000	93,000	7,559,630	
Yorktown		133,000		200,000	
Totals	$3,616,800	$458,000	$2,618,000	$10,461,365	$527,600

WYOMING COUNTY.

REAL ESTATE EXEMPTIONS

Arcade					
Attica					$2,000
Bennington					400
Castile					6,000
Covington					1,500
Eagle					
Gainesville					2,300
Genesee Falls		$32,100			2,600
Java					
Middlebury					
Orangeville					
Perry		15,000			20,000
Pike					
Sheldon					
Warsaw			$35,000		10,000
Wethersfield					
Totals		$47,100	$35,000		$44,800

YATES COUNTY.

REAL ESTATE EXEMPTIONS

Barrington					
Benton					
Italy					
Jerusalem					
Middlesex					$1,000
Milo			$75,000		6,000
Potter					
Starkey					1,600
Torrey					
Totals			$75,000		$8,600

NOTE.— For continuation of this table, see page 222.

WESTCHESTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Bedford	$64,500	$1,182,410	$1,249,910	$59,000	$14,500
Cortlandt	877,000	3,171,950	4,122,350	820,000	973,000
Eastchester	250,000	156,900	406,900	220,000	85,000
Greenburg	1,936,000	2,522,800	5,585,800	1,209,000	100,000
Harrison	157,400	117,000	279,900	151,800	.....
Lewisboro	12,600	67,250	85,350	12,600	.....
Mamaroneck	285,500	382,950	710,050	235,500	.....
Mount Pleasant	295,500	3,621,500	4,117,000	287,000	10,000
Mount Vernon, city	.....	1,716,500	3,031,400	816,200	136,000
New Castle	79,000	184,700	263,700	79,000	.....
New Rochelle, city	.....	1,471,200	4,978,635	851,700	.....
North Castle	14,700	109,000	123,700	14,700	.....
North Salem	8,900	38,300	49,700	8,900	.....
Ossining	264,500	1,059,775	2,831,475	249,500	119,000
Pelham	145,050	114,485	322,635	124,150	.....
Poundridge	5,800	17,800	23,600	5,800	.....
Rye	579,200	1,050,600	1,924,800	351,200	93,000
Scarsdale	35,500	35,500	76,000	33,500	.....
Somers	22,000	505,600	527,600	22,000	425,000
White Plains	1,443,600	5,249,830	8,118,430	533,900	96,800
Yonkers, city	.....	6,030,500	13,803,130	2,655,810	1,114,200
Yorktown	20,900	312,200	666,100	20,000	121,000
Totals	$6,497,650	$29,118,750	$53,298,165	$8,761,260	$3,287,500

WYOMING COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcade	$57,200	$70,695	$127,895	$16,000	$6,000
Attica	21,800	61,720	85,520	21,800	.....
Bennington	6,900	15,300	22,600	6,900	.....
Castile	102,900	104,120	213,020	11,900	.....
Covington	9,700	31,975	43,175	9,700	.....
Eagle	5,320	13,600	18,920	5,320	.....
Gainesville	19,125	36,250	57,675	2,125	.....
Genesee Falls	2,800	13,365	50,865	2,800	.....
Java	7,250	25,845	33,095	7,250	3,500
Middleburg	36,000	32,050	68,050	21,300	.....
Orangeville	.....	400	400	.....	.....
Perry	104,000	470,830	609,830	70,000	300
Pike	6,200	13,825	20,025	5,500	.....
Sheldon	10,500	52,000	62,500	10,500	.....
Warsaw	105,200	169,550	319,750	30,200	.....
Weathersfield	4,650	7,710	12,360	4,650	.....
Totals	$499,545	$1,119,235	$1,745,680	$225,945	$9,800

YATES COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barrington	$3,900	$14,275	$18,175	$3,900	.....
Benton	5,100	16,500	21,600	5,100	.....
Italy	5,050	17,400	22,450	5,050	.....
Jerusalem	9,100	110,500	119,600	9,100	.....
Middlesex	3,900	20,825	25,725	3,900	.....
Milo	79,100	175,000	335,100	75,100	.....
Potter	12,750	36,440	49,190	12,750	.....
Starkey	64,700	61,375	127,675	64,700	.....
Torrey	4,000	7,300	11,300	4,000	.....
Totals	$187,600	$459,615	$730,815	$183,600	.....

NOTE.— For continuation of this table, see page 223.

WESTCHESTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Bedford	.....	$131,500	$18,000	.....	$12,600
Cortlandt	.....	202,600	20,900	$4,500	47,000
Eastchester	.....	44,000	7,400	.....	5,500
Greenburg	.....	881,000	140,000	400	168,000
Harrison	.....	99,600	.....	.....	12,900
Lewisboro	.....	59,750	6,000	.....	1,500
Mamaroneck	.....	305,000	.....	.....	14,450
Mount Pleasant	$504,000	424,500	7,500	7,500	980,000
Mount Vernon, city	.....	818,450	14,000	16,500	10,000
New Castle	.....	42,300	.....	1,000	27,000
New Rochelle, city	.....	1,013,380	22,000	3,000	121,300
North Castle	.....	29,100	2,000	.....	600
North Salem	.....	38,000	.....	.....	300
Ossining	.....	739,000	15,000	5,750	45,500
Pelham	.....	106,300	.....	.....	.....
Poundridge	.....	12,000	.....	700	200
Rye	.....	418,000	29,500	3,000	36,000
Scarsdale	.....	33,500	2,000	.....	.....
Somers	.....	22,000	.....	.....	28,000
White Plains	.....	1,227,750	.....	.....	89,000
Yonkers, city	.....	2,573,250	44,200	17,200	337,500
Yorktown	.....	70,300	.....	.....	2,000
Totals	$504,000	$9,291,280	$328,500	$59,550	$1,939,350

WYOMING COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcade	.....	$52,000	$6,400	.....	$2,000
Attica	.....	39,200	9,100	.....	10,300
Bennington	.....	14,200	.....	.....	725
Castile	.....	40,400	.....	$3,425	53,000
Covington	.....	5,000	.....	.....	26,000
Eagle	.....	7,200	1,500	.....	400
Gainesville	.....	31,000	.....	.....	2,850
Genesee Falls	.....	11,675	.....	.....	615
Java	.....	13,550	5,000	.....	1,300
Middleburg	.....	22,500	6,200	.....	3,350
Orangeville	.....	.....	.....	.....	.....
Perry	.....	194,000	14,400	7,440	220,000
Pike	.....	6,000	.....	1,500	1,650
Sheldon	.....	50,300	.....	.....	1,700
Warsaw	.....	94,500	.....	.....	25,000
Wethersfield	.....	5,600	.....	550	.....
Totals	.....	$587,125	$42,600	$12,875	$348,890

YATES COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barrington	.....	$6,800	.....	$1,500	$50
Benton	.....	2,700	$2,500	.....	3,800
Italy	.....	8,000	600	1,500	5,100
Jerusalem	$80,000	9,800	3,700	3,500	11,750
Middlesex	.....	12,000	.....	.....	475
Milo	.....	114,500	11,900	5,420	3,100
Potter	.....	20,900	.....	1,500	6,500
Starkey	.....	31,500	.....	2,200	18,500
Torrey	.....	2,800	1,800	.....	900
Totals	$80,000	$209,000	$20,500	$15,620	$50,175

NOTE.— For continuation of this table, see page 224.

WESTCHESTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Hospitals.	Asylums.	Alms-houses.	Fraternal and benevolent.	Moral or mental improvement.
Bedford					$1,000,000
Cortlandt	$25,000			$332,500	1,550,000
Eastchester	15,000				
Greenburg	125,000	$1,820,000	$177,000		125,000
Harrison		2,500			
Lewisboro					
Mamaroneck	3,500				60,000
Mount Pleasant			200,000	1,070,000	600,000
Mount Vernon, city	150,000				482,350
New Castle				7,500	100,000
New Rochelle, city	135,000			53,870	102,600
North Castle				1,000	75,000
North Salem					
Ossining	80,000			10,000	
Pelham					5,600
Poundridge					
Rye	65,000	50,000		308,500	
Scarsdale					
Somers				27,000	
White Plains	3,540,000			205,000	50,000
Yonkers, city	918,200			927,100	61,000
Yorktown		133,000		118,900	
Totals	$5,056,700	$2,005,500	$377,000	$3,061,370	$4,211,550

WYOMING COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcade					
Attica					
Bennington					
Castile				$1,600	
Covington					
Eagle					
Gainesville					
Genesee Falls					
Java					
Middlebury					
Orangeville					
Perry					
Pike					
Sheldon					
Warsaw				2,000	
Wethersfield					
Totals				$3,600	

YATES COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barrington					
Benton					
Italy					
Jerusalem					$1,750
Middlesex					
Milo				$3,000	
Potter					
Starkey				1,000	
Torrey					
Totals				$4,000	$1,750

NOTE.— For continuation of this table, see page 225.

WESTCHESTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Bedford					$5,810
Cortlandt			$1,000		15,450
Eastchester					
Greenburg	$25,000	$10,000			3,400
Harrison					2,000
Lewisboro					
Mamaroneck					
Mount Pleasant	15,000				3,000
Mount Vernon, city	75,000	6,000			8,200
New Castle					6,900
New Rochelle, city					20,050
North Castle					1,300
North Salem					
Ossining	15,000				30,525
Pelham					2,585
Poundridge					4,900
Rye	35,000				12,600
Scarsdale					
Somers					3,600
White Plains	20,000	800			20,480
Yonkers, city	65,000				37,850
Yorktown					
Totals	$250,000	$16,800	$1,000		$178,650

WYOMING COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcade	$700				$3,595
Attica					3,120
Bennington					375
Castile	10,000				5,695
Covington					975
Eagle					4,500
Gainesville					2,400
Genesee Falls					1,075
Java					2,495
Middlebury	1,200				
Orangeville					400
Perry	500		$15,000		34,730
Pike	700				4,675
Sheldon					
Warsaw	10,000	$8,000	15,000		25,050
Wethersfield					1,560
Totals	$23,100	$8,000	$30,000		$90,645

YATES COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barrington					$5,925
Benton					7,500
Italy					2,200
Jerusalem					
Middlesex					8,350
Milo					37,080
Potter					7,540
Starkey					8,175
Torrey					1,800
Totals					$78,570

NOTE.— For continuation of this table, see page 226.

WESTCHESTER COUNTY — Continued.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Bedford					
Cortlandt		$10,000		$46,000	
Eastchester					
Greenburg					
Harrison					
Lewisboro					
Mamaroneck		50,000			
Mount Pleasant					
Mount Vernon, city		73,000		25,000	$50,000
New Castle					
New Rochelle, city		199,500			
North Castle					
North Salem					
Ossining					
Pelham					
Poundridge					
Rye		295,000			
Scarsdale					
Somers					
White Plains		275,000			
Yonkers, city		430,000			35,000
Yorktown					
Totals		$1,332,500		$71,000	$85,000

WYOMING COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Arcade					
Attica					
Bennington					
Castile					
Covington					
Eagle					
Gainesville					
Genesee Falls					
Java					
Middlebury					
Orangeville					
Perry					
Pike					
Sheldon					
Warsaw					
Wethersfield					
Totals					

YATES COUNTY — Continued.

REAL ESTATE EXEMPTIONS

Barrington					
Benton					
Italy					
Jerusalem					
Middlesex					
Milo					
Potter					
Starkey					
Torrey					
Totals					

NOTE.— For continuation of this table, see page 227.

WESTCHESTER COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

CITIES AND TOWNS.	Forts.	Bridges.	Fire department buildings.	Jails.	Docks.	Miscellaneous.
Bedford			$5,500	$3,000		
Cortlandt			40,000			$34,400
Eastchester						30,000
Greenburg			2,000			800,000
Harrison			5,600			5,500
Lewisboro						5,500
Mamaroneck						41,600
Mount Pleasant			8,500			
Mount Vernon, city			75,000			275,700
New Castle						
New Rochelle, city						2,456,235
North Castle						
North Salem						2,500
Ossining			3,000	1,500,200		19,000
Pelham			10,500			73,500
Poundridge						
Rye			81,000			147,000
Scarsdale			2,000			5,000
Somers						
White Plains			97,600			1,962,100
Yonkers, city			237,300			4,349,520
Yorktown			900			200,000
Totals			$568,900	$1,503,200		$10,407,555

WYOMING COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Arcade			$1,200			$40,000
Attica						2,000
Bennington						400
Castile			1,000			86,000
Covington						1,500
Eagle						
Gainesville						19,300
Genesee Falls						34,700
Java						
Middlebury			2,500			11,000
Orangeville						
Perry			2,500			51,000
Pike						
Sheldon						
Warsaw				$35,000		75,000
Wethersfield						
Totals			$7,200	$35,000		$320,900

YATES COUNTY — Concluded.

REAL ESTATE EXEMPTIONS

Barrington						
Benton						
Italy						
Jerusalem						
Middlesex						$1,000
Milo			$6,000			79,000
Potter						
Starkey			600			1,000
Torrey						
Totals			$6,600			$81,000

RECAPITULATION

REAL ESTATE

COUNTIES.	Federal.	State.	County.	City.	Town.
Albany	$2,149,374	$33,267,700	$996,350	$9,324,300	$28,200
Allegany	.....	94,200	100,000	.....	81,925
Broome	150,000	1,754,300	1,050,000	3,783,350	180,900
Cattaraugus	70,000	55,000	140,000	412,800	50,150
Cayuga	132,500	1,440,000	180,000	807,775	13,400
Chautauqua	163,800	232,000	268,000	2,043,195	39,000
Chemung	250,000	2,580,000	180,000	1,363,000	3,500
Chenango	.....	360,000	76,500	.....	39,450
Clinton	853,500	2,258,115	184,550	411,700	47,910
Columbia	50,000	776,345	267,000	414,550	59,800
Cortland	20,000	310,000	83,250	448,400	23,700
Delaware	.....	40,000	120,000	.....	37,550
Dutchess	150,000	3,694,160	275,000	795,600	69,700
Erie	7,404,775	5,518,775	1,254,820	19,378,355	135,125
Essex	53,000	.....	.....	.....	41,350
Franklin	60,000	40,000	58,000	.....	45,100
Fulton	88,000	50,000	113,000	719,000	1,100
Genesee	15,000	500,000	160,000	.....	28,400
Greene	.....	40,000	160,000	.....	30,000
Hamilton	.....	.....	20,000	.....	3,500
Herkimer	.....	450,000	165,000	262,500	40,900
Jefferson	1,114,500	79,000	225,000	1,322,000	65,500
Lewis	.....	2,120	68,155	.....	87,550
Livingston	.....	416,600	120,000	.....	46,950
Madison	.....	75,000	265,400	312,500	6,600
Monroe	662,000	1,823,700	1,262,900	5,961,700	75,775
Montgomery	50,000	1,426,000	148,000	356,350	4,000
Nassau	.....	.....	200,000	.....	119,500
New York (Greater)	66,121,900	18,638,050	7,783,300	1,293,923,709	.....
Niagara	742,800	2,115,195	124,900	1,304,790	11,500
Oneida	510,000	2,267,000	1,140,300	1,500,380	29,000
Onondaga	641,000	1,270,000	2,084,900	12,022,200	63,500
Ontario	160,000	313,885	270,000	809,500	123,800
Orange	11,087,000	1,643,700	285,000	1,282,475	220,200
Orleans	1,500	2,485,000	195,960	.....	9,200
Oswego	1,303,700	623,000	324,500	805,400	40,400
Otsego	12,000	302,100	50,000	245,600	70,650
Putnam	.....	.....	28,000	.....	19,500
Rensselaer	480,000	285,500	1,000,000	2,714,100	38,600
Rockland	105,000	.....	210,000	.....	81,000
Saint Lawrence	113,000	1,715,500	240,000	368,100	189,950
Saratoga	.....	183,200	92,000	.....	110,000
Schenectady	175,000	125,400	825,000	3,600,850	18,000
Schoharie	.....	4,000	45,000	.....	9,400
Schuyler	.....	40,000	20,000	.....	4,650
Seneca	.....	1,401,225	90,000	.....	39,000
Steuben	60,000	1,100,000	230,000	708,300	70,450
Suffolk	2,001,500	5,917,500	333,500	.....	312,900
Sullivan	.....	.....	.....	.....	111,700
Tioga	.....	500	.....	.....	247,500
Tompkins	50,000	802,955	65,000	1,157,000	1,300
Ulster	75,000	182,400	217,800	713,700	12,400
Warren	5,000	25,600	7,500	434,950	4,500
Washington	.....	415,230	85,000	.....	218,700
Wayne	50,000	2,890,390	165,000	.....	232,200
Westchester	3,616,800	458,000	2,618,000	10,461,365	527,600
Wyoming	.....	47,100	35,000	.....	44,800
Yates	.....	.....	75,000	.....	8,600
Total	$100,747,649	$102,535,445	$26,781,585	$1,380,169,494	$4,277,535

BY COUNTIES.

EXEMPTIONS.

COUNTIES.	Village and school district.	Private ownership.	Aggregate.	Public schools.	Schools other than public schools.
Albany	$235,000	$16,730,950	$62,731,874	$2,369,400	$1,048,250
Allegany	307,800	1,221,495	1,805,420	291,000	41,100
Broome	243,900	2,781,142	9,943,592	722,900	106,500
Cattaraugus	301,715	1,469,045	2,498,710	528,215	90,500
Cayuga	168,550	2,573,860	5,316,085	748,550	75,500
Chautauqua	725,625	3,362,805	6,834,425	1,525,925	109,660
Chemung	59,510	3,190,975	7,626,985	937,310	140,500
Chenango	396,250	1,100,730	1,972,930	263,250	.....
Clinton	86,855	1,292,065	5,134,695	367,855	446,625
Columbia	295,140	1,362,260	3,225,095	295,940	756,845
Cortland	112,905	1,147,165	2,145,420	530,005	.....
Delaware	391,825	673,490	1,262,865	323,825	.....
Dutchess	398,000	5,980,495	11,362,955	866,500	47,850
Erie	631,975	24,069,685	58,393,510	6,802,630	2,014,290
Essex	170,795	602,865	868,010	150,795	14,280
Franklin	211,010	579,360	993,470	201,510	20,000
Fulton	60,545	1,465,435	2,497,080	526,745	.....
Genesee	1,062,600	2,761,035	4,527,035	430,100	580,000
Greene	273,550	592,980	1,096,530	203,350	30,000
Hamilton	31,930	34,165	89,595	31,930	.....
Herkimer	979,425	1,705,075	3,602,900	722,425	95,000
Jefferson	480,100	3,639,665	6,925,765	863,100	51,800
Lewis	103,625	301,935	563,385	103,625	1,000
Livingston	674,800	1,063,420	2,321,770	632,800	152,700
Madison	371,260	1,666,105	2,696,865	396,560	41,000
Monroe	534,100	13,363,550	23,683,725	3,893,350	1,030,600
Montgomery	159,375	1,806,620	3,950,345	437,925	140,000
Nassau	2,131,900	4,620,040	7,071,440	1,885,600	1,382,000
New York (Greater)	.....	409,553,424	1,796,000,383	105,289,150	28,837,525
Niagara	250,950	4,011,735	8,561,870	1,320,350	82,000
Oneida	453,635	6,656,575	12,556,890	1,518,785	488,350
Onondaga	584,200	13,325,210	29,991,010	3,304,950	630,500
Ontario	221,300	2,934,070	4,832,555	570,300	100,000
Orange	528,050	4,553,775	19,600,200	1,323,950	11,009,000
Orleans	347,300	2,480,705	5,519,665	265,250	355,000
Oswego	203,770	2,402,095	5,702,865	1,021,770	36,000
Otsego	308,325	1,204,230	2,192,905	683,925	15,000
Putnam	61,250	213,415	322,165	61,250	.....
Rensselaer	209,225	9,135,610	13,863,035	1,517,725	805,500
Rockland	417,600	1,060,350	1,873,950	388,100	36,000
Saint Lawrence	472,685	2,070,945	5,170,180	493,985	179,000
Saratoga	563,125	1,167,705	2,116,030	259,625	59,150
Schenectady	139,120	4,155,545	9,038,915	1,957,520	33,000
Schoharie	160,900	728,865	948,165	116,900	.....
Schuyler	64,200	198,660	327,510	64,200	40,000
Seneca	180,350	908,700	2,619,275	180,350	54,000
Steuben	351,940	3,087,135	5,607,825	767,940	35,000
Suffolk	1,335,800	3,205,180	13,106,380	1,340,800	9,500
Sullivan	76,690	376,270	564,660	76,490	.....
Tioga	183,410	455,557	886,967	183,410	.....
Tompkins	218,580	16,331,880	18,626,715	320,880	.....
Ulster	389,860	1,818,240	3,409,400	717,860	45,500
Warren	49,650	791,410	1,318,610	189,250	26,000
Washington	294,240	2,047,620	3,060,790	294,240	1,500
Wayne	457,240	2,353,856	6,148,686	457,240	.....
Westchester	6,497,650	29,118,750	53,298,165	8,761,260	3,287,500
Wyoming	499,545	1,119,235	1,745,680	225,945	9,800
Yates	187,600	459,615	730,815	183,600	.....
Total	$27,308,255	$629,064,774	$2,270,884,737	$160,910,120	$54,590,825

RECAPITULATION BY

REAL ESTATE

COUNTIES.	Colleges and universities.	Religious.	Parsonages.	Clergymen's exemptions.	Cemeteries.
Albany	$970,000	$6,696,850	$206,800	$44,550	$5,659,750
Allegany	194,740	400,200	95,850	9,650	387,170
Broome	.....	1,413,400	72,725	77,680	130,070
Cattaraugus	270,000	537,200	101,525	7,250	120,465
Cayuga	517,000	1,088,900	113,000	16,850	211,775
Chautauqua	.....	1,264,950	127,740	39,575	804,850
Chemung	272,000	1,506,650	39,700	44,875	337,050
Chenango	.....	380,710	63,870	8,595	378,520
Clinton	.....	461,305	68,575	5,105	17,530
Columbia	.....	658,500	104,175	22,700	184,485
Cortland	.....	498,900	42,875	9,350	281,940
Delaware	.....	399,450	101,100	6,350	69,775
Dutchess	2,911,480	1,518,060	148,750	11,680	215,750
Erie	1,023,255	12,361,200	588,970	128,285	2,144,300
Essex	.....	184,500	39,830	1,140	56,785
Franklin	.....	209,350	43,960	1,895	29,965
Fulton	.....	667,180	62,450	11,135	135,150
Genesee	.....	791,550	88,250	13,450	1,328,760
Greene	.....	328,950	71,500	1,600	40,800
Hamilton	.....	18,900	5,000	1,500	3,330
Herkimer	.....	793,350	93,850	6,750	289,560
Jefferson	.....	1,215,400	166,600	17,900	1,366,025
Lewis	.....	144,200	16,500	5,200	65,310
Livingston	.....	559,550	85,900	9,200	77,525
Madison	600,000	586,600	70,500	12,875	132,525
Monroe	580,000	7,068,225	210,600	163,800	695,065
Montgomery	.....	1,103,400	95,200	10,900	168,350
Nassau	.....	2,303,100	125,800	14,100	267,670
New York (Greater)	45,907,450	170,958,926	2,283,320	616,500	32,687,800
Niagara	505,000	1,521,120	120,350	9,000	899,675
Oneida	527,350	2,723,100	201,925	52,275	477,290
Onondaga	2,820,450	5,203,525	186,900	157,750	1,520,475
Ontario	354,300	1,114,100	92,400	22,500	692,920
Orange	.....	2,685,500	132,300	23,200	742,605
Orleans	.....	737,000	11,550	.....	1,600,525
Oswego	.....	1,091,350	99,525	43,940	473,575
Otsego	.....	485,350	104,550	13,050	221,190
Putnam	.....	156,450	12,450	165	22,400
Rensselaer	2,020,000	2,951,050	197,850	45,800	738,090
Rockland	.....	408,000	91,900	3,000	41,600
Saint Lawrence	324,000	670,950	142,100	10,930	548,365
Saratoga	.....	463,375	95,900	14,200	363,820
Schenectady	1,100,000	1,882,490	39,250	22,400	340,225
Schoharie	.....	322,775	23,650	9,150	285,565
Schuyler	.....	64,000	13,550	4,925	38,400
Seneca	.....	587,750	21,100	6,900	91,090
Steuben	.....	1,243,150	222,900	30,600	902,025
Suffolk	.....	1,943,700	225,600	8,725	489,600
Sullivan	99,500	167,125	4,725	5,200	18,710
Tioga	.....	201,900	11,750	4,380	148,950
Tompkins	15,742,020	653,600	7,800	21,420	215,850
Ulster	.....	993,320	168,075	45,325	131,140
Warren	.....	386,240	20,850	4,000	46,650
Washington	.....	1,254,700	36,900	11,650	284,000
Wayne	.....	905,150	53,500	12,115	1,082,775
Westchester	504,000	9,291,280	328,500	59,550	1,939,350
Wyoming	.....	587,125	42,600	12,875	348,890
Yates	80,000	209,000	20,500	15,620	50,175
Total	$77,322,545	$257,023,631	$8,065,805	$1,991,085	$63,043,975

COUNTIES—Continued.

EXEMPTIONS.

COUNTIES.	Hospitals.	Asylums.	Almshouses.	Fraternal and benevolent.	Moral or mental improvement.
Albany	$1,005,100	$423,000	$87,000	$434,800	$570,900
Allegany	.....	.....	50,000	5,000	2,000
Broome	1,663,800	.....	50,000	156,900	189,000
Cattaraugus	.....	62,000	40,000	.....	19,700
Cayuga	95,000	20,700	40,000	10,600	134,000
Chautauqua	202,050	78,750	100,000	33,750	103,510
Chemung	161,700	50,000	.....	104,900	141,250
Chenango	4,000	360,000	28,500	4,750	6,320
Clinton	55,000	.....	94,550	55,000	83,125
Columbia	37,000	10,800	30,000	141,000	58,300
Cortland	80,000	.....	40,000	24,400	.....
Delaware	4,000	.....	20,000	1,500	6,600
Dutchess	3,883,135	67,900	75,000	281,700	228,000
Erie	5,002,210	1,300,725	475,750	734,830	898,145
Essex	219,200	.....	.....	.....	.....
Franklin	70,730	.....	8,000	4,000	2,000
Fulton	58,000	.....	15,000	6,000	44,100
Genesee	30,000	.....	56,500	.....	50,200
Greene	.....	.....	10,000	5,600	17,175
Hamilton	.....	.....	.....	.....	.....
Herkimer	45,000	.....	75,000	160,600	8,300
Jefferson	185,000	61,000	.....	29,000	65,100
Lewis	.....	.....	30,000	2,200	1,125
Livingston	94,600	.....	50,000	10,000	2,800
Madison	5,650	.....	65,400	19,500	.....
Monroe	1,526,850	545,100	37,900	380,950	577,450
Montgomery	70,000	40,000	20,000	16,350	5,000
Nassau	71,000	30,000	.....	75,000	43,250
New York (Greater)	75,694,555	15,705,825	432,800	20,938,675	17,222,730
Niagara	170,000	32,880	32,000	49,000	124,150
Oneida	1,874,800	1,158,500	.....	232,300	192,150
Onondaga	700,950	737,400	220,000	168,850	518,200
Ontario	182,000	25,000	40,000	26,000	140,000
Orange	1,433,300	33,400	45,000	136,000	103,500
Orleans	5,000	.....	85,000	.....	.....
Oswego	159,000	82,000	65,000	42,800	64,100
Otsego	58,000	35,000	50,000	58,000	20,850
Putnam	.....	.....	.....	.....	10,000
Rensselaer	639,000	615,000	250,000	234,300	498,500
Rockland	20,000	200,000	60,000	160,500	62,000
Saint Lawrence	1,535,000	.....	100,000	24,000	.....
Saratoga	47,850	.....	15,000	5,325	7,000
Schenectady	196,000	.....	250,000	430,550	16,000
Schoharie	.....	.....	20,000	.....	.....
Schuyler	.....	.....	.....	3,000	.....
Seneca	1,399,000	.....	15,000	25,000	1,200
Steuben	25,000	1,018,000	60,000	108,800	16,000
Suffolk	5,969,500	.....	100,000	182,350	12,800
Sullivan	50,000	.....	.....	800	.....
Tioga	.....	.....	.....	100	.....
Tompkins	96,000	.....	50,000	22,000	190,000
Ulster	95,400	.....	145,000	115,900	63,100
Warren	100,000	15,000	7,500	45,000	25,800
Washington	.....	4,000	50,000	17,200	.....
Wayne	70,675	343,390	45,000	5,500	150
Westchester	5,056,700	2,005,500	377,000	3,061,370	4,211,550
Wyoming	.....	.....	.....	3,600	.....
Yates	.....	.....	.....	4,000	1,750
Total	$110,146,755	$25,060,870	$4,012,900	$28,799,250	$26,758,880

RECAPITULATION BY

REAL ESTATE

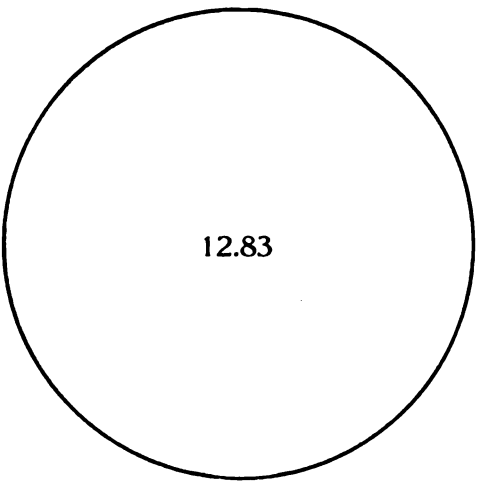
COUNTIES.	Libraries.	Historical.	Agricultural societies.	Exempt firemen.	Pension moneys.
Albany	$4,671,100	$130,000	$15,000	.....	$244,850
Allegany	63,400	1,100	6,000	.....	109,485
Broome	90,000	.....	3,000	.....	482,367
Cattaraugus	15,400	14,000	22,800	.....	157,205
Cayuga	48,100	.....	3,500	.....	258,935
Chautauqua	266,400	12,200	15,000	.....	313,170
Chemung	100,000	.....	3,000	.....	289,350
Chenango	58,000	.....	20,750	.....	175,215
Clinton	9,725	5,000	5,000	.....	80,075
Columbia	1,800	55,000	15,000	.....	73,000
Cortland	35,000	.....	22,000	$37,250	115,450
Delaware	4,000	.....	2,000	.....	78,715
Dutchess	170,700	7,000	.....	5,500	84,850
Erie	719,975	127,800	25,700	15,975	536,325
Essex	8,300	1,000	6,000	.....	63,930
Franklin	4,500	.....	20,800	.....	51,420
Fulton	75,000	800	.....	191,425	161,520
Genesee	51,000	5,000	60,000	.....	86,325
Greene	33,000	.....	8,000	.....	56,355
Hamilton	.....	.....	.....	.....	5,435
Herkimer	84,000	.....	20,000	.....	108,665
Jefferson	105,800	4,500	39,000	114,700	222,840
Lewis	.....	.....	18,000	.....	48,400
Livingston	31,000	18,200	5,700	.....	110,845
Madison	21,100	2,500	7,100	.....	166,755
Monroe	532,500	7,000	16,000	.....	579,410
Montgomery	33,000	12,600	20,000	.....	91,820
Nassau	46,400	50,000	150,000	.....	61,720
New York (Greater)	29,901,850	1,368,050	15,500	187,600	1,301,618
Niagara	101,000	.....	10,000	17,000	145,860
Oneida	238,000	78,580	4,300	.....	527,655
Onondaga	326,500	95,000	.....	.....	808,710
Ontario	4,000	5,000	34,500	.....	156,350
Orange	40,600	102,000	.....	.....	311,170
Orleans	40,000	.....	16,000	.....	70,630
Oswego	40,000	.....	8,000	.....	275,805
Otsego	38,500	1,500	42,000	.....	96,240
Putnam	.....	.....	6,000	.....	5,950
Rensselaer	78,400	.....	.....	.....	312,120
Rockland	12,000	2,000	.....	.....	23,350
Saint Lawrence	75,420	2,000	15,000	31,860	160,320
Saratoga	8,800	1,200	24,500	.....	81,585
Schenectady	70,000	35,000	.....	.....	95,630
Schoharie	.....	6,000	37,000	.....	44,725
Schuyler	5,000	.....	.....	.....	29,785
Seneca	33,000	.....	10,000	.....	78,660
Steuben	51,300	6,800	25,400	.....	402,160
Suffolk	61,500	4,800	10,000	.....	90,605
Sullivan	3,100	1,000	.....	.....	26,110
Tioga	10,000	.....	.....	.....	78,477
Tompkins	74,100	.....	20,000	.....	147,795
Ulster	4,000	21,600	.....	.....	152,280
Warren	4,000	.....	6,000	.....	111,870
Washington	10,300	500	60,000	.....	363,870
Wayne	20,000	.....	25,060	.....	178,931
Westchester	250,000	16,800	1,000	.....	178,650
Wyoming	23,100	8,000	30,000	.....	90,645
Yates	.....	.....	.....	.....	78,570
Total	$38,803,670	$2,209,530	$929,610	$601,310	$11,240,558

COUNTIES—Continued.

EXEMPTIONS.

COUNTIES.	Indian reservations.	Parks.	Light houses.	Post offices.	Armories.
Albany		$3,212,850		$400,000	$325,000
Allegany		7,550			
Broome		21,000		150,000	150,000
Cattaraugus	$51,000	71,700		70,000	55,000
Cayuga		19,375	$2,500	130,000	240,000
Chautauqua		113,150	53,000	110,800	32,000
Chemung		168,000		250,000	80,000
Chenango		12,500			
Clinton		1,000	20,000	60,000	750,000
Columbia		46,500		50,000	60,000
Cortland		10,050		20,000	
Delaware		10,000			40,000
Dutchess		147,000		150,000	70,000
Erie	222,700	7,276,380	4,819,400	2,025,875	915,035
Essex		7,900	53,000		
Franklin	140,000	8,800		60,000	20,000
Fulton		28,100		88,000	50,000
Genesee	120,000	2,200		15,000	
Greene		1,500			40,000
Hamilton					
Herkimer		77,000			50,000
Jefferson		4,000	32,000	75,000	75,000
Lewis					
Livingston		2,100			
Madison		7,100			
Monroe		2 102,425	4,000	650,000	300,000
Montgomery				50,000	
Nassau		73,200			
New York (Greater)		685,105,409	762,800	16,057,100	17,730,600
Niagara	224,700	2,216,080	65,000	260,000	100,000
Oneida		163,280		510,000	
Onondaga		2,170,350		641,000	700,000
Ontario		85,000		160,000	80,000
Orange		153,050		245,500	212,000
Orleans			1,500		80,000
Oswego		313,700	703,700	200,000	95,000
Otsego		27,100		12,000	75,000
Putnam					
Rensselaer		587,800		480,000	283,500
Rockland		5,000	5,000		
Saint Lawrence		53,800	8,000	90,000	60,000
Saratoga		215,000			40,000
Schenectady		500,000		175,000	125,000
Schoharie		1,500			
Schuyler		2,650			
Seneca		9,900			
Steuben		220,300		60,000	75,000
Suffolk	104,000	138,000	1,910,000		
Sullivan					
Tioga		400			
Tompkins		49,000		50,000	
Ulster		30,200		75,000	80,000
Warren					25,600
Washington					40,000
Wayne		36,800		50,000	
Westchester		1,332,500		71,000	85,000
Wyoming					
Yates					
Total	$862,400	$706,798,199	$8,439,900	$23,491,275	$23,138,735

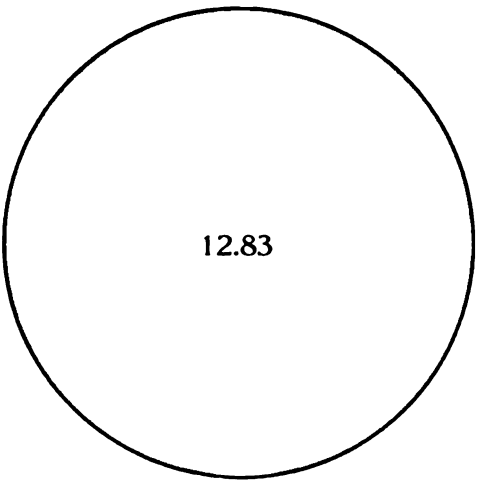
COUNTIES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR COUNTY PURPOSES FOR THE YEAR 1913



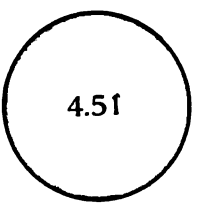
Hamilton County

Columbia County

COUNTIES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR COUNTY PURPOSES FOR THE YEAR 1913

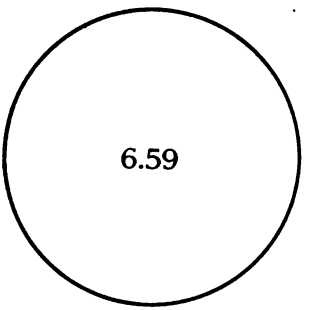


Hamilton County



Columbia County

COUNTIES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR COUNTY PURPOSES FOR THE YEAR 1913



Nassau County

Putnam County

Onondaga County

TABULATION

OF THE

ASSESSMENT OF INCORPORATED COMPANIES

BY

CITIES AND TOWNS FOR THE YEAR 1913, AS REPORTED BY CLERKS OF BOARDS OF SUPERVISORS.

ALBANY

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Albany, city	$105,835,638	$4,125,750	$3,645,600
Berne	670,748	.....	.....
Bethlehem	3,238,006	232,500	8,075
Coeymans	2,110,215	420,160	.....
Cohoes, city	13,059,994	276,570	146,000
Colonie	8,056,637	2,925,509	527,270
Green Island	2,516,146	607,195	158,725
Guilderland	1,455,098	59,970	1,000
Knox	570,925	46,920	.....
New Scotland	1,604,316	172,325	.....
Rensselaerville	746,740	.....	.....
Watervliet, city	5,784,976	62,045	343,000
Westerlo	572,702	.....	.....
Total	$146,222,141	$8,928,944	$4,829,670

ALLEGANY

Alfred	$564,558	$66,300	.....
Allen	256,395	.....	.....
Alma	391,187	.....	.....
Almond	517,805	31,000	.....
Amity	1,204,930	58,375	.....
Andover	915,177	58,095	.....
Angelica	648,553	62,080	.....
Belfast	834,892	230,250	.....
Birdsall	232,343	.....	.....
Bolivar	1,282,339	22,335	$10,300
Burns	558,195	142,850	.....
Caneadea	1,108,225	204,050	.....
Centerville	408,811	88,560	.....
Clarksville	337,218	.....	.....
Cuba	1,721,537	136,240	.....
Friendship	1,229,129	116,060	.....
Genesee	530,420	.....	46,630
Granger	436,990	.....	.....
Grove	299,021	71,000	.....
Hume	1,180,660	177,500	.....
Independence	427,739	15,650	.....
New Hudson	474,925	75,250	.....
Rushford	532,170	18,000	.....
Scio	597,801	63,330	.....
Ward	211,722	.....	.....
Wellsville	2,780,125	103,500	.....
West Almond	199,870	5,000	.....
Willing	337,512	40,690	.....
Wirt	600,110	48,375	.....
Total	$20,820,359	$1,834,490	$56,930

* This includes total assessment of steam railroads even thoug

COUNTY.

companies by city and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Albany, city	$2,833,750	.....	$1,130,800	$11,198,525
Berne	.....	.....	9,348	10,500
Bethlehem	22,275	$5,950	34,821	208,700
Coeymans	25,680	25,500	21,722	168,650
Cohoes, city	237,050	.....	51,745	4,669,000
Colonie	89,180	77,700	100,133	619,895
Green Island	20,740	46,350	18,510	208,000
Guilderland	3,750	.....	15,594	48,200
Knox	.....	.....	3,555	1,100
New Scotland	.....	9,400	14,691	59,500
Rensselaerville	.....	3,120	3,620	9,600
Watervliet, city	81,460	58,500	109,547	381,220
Westerlo	.....	.....	1,852	1,600
Total	$3,313,885	$226,520	$1,515,938	$17,584,490

COUNTY.

Alfred	$16,430	.....	$5,630	.....
Allen	.....	.....	7,135	.....
Alma	60,890	.....	4,915	$15,345
Almond	9,160	.....	3,630	.....
Amity	8,500	.....	17,630	2,875
Andover	67,995	.....	9,890	34,635
Angelica	9,590	.....	6,515	.....
Belfast	9,500	.....	9,800	5,600
Birdsall	.....	.....	2,535	.....
Bolivar	89,955	$9,685	9,455	34,355
Burns	375	.....	10,140	.....
Caneadea	.....	.....	4,815	.....
Centerville	.....	.....	3,130	.....
Clarksville	31,210	.....	1,605	7,095
Cuba	13,110	.....	11,035	7,250
Friendship	15,350	5,500	14,320	300
Genesee	9,310	.....	7,075	480
Granger	.....	.....	1,750	.....
Grove	.....	.....	19,520	.....
Hume	.....	2,520	8,160	.....
Independence	22,830	1,800	4,020	4,225
New Hudson	.....	.....	5,250	100
Rushford	.....	.....	3,225	.....
Scio	6,400	.....	8,660	36,550
Ward	.....	.....	1,300	.....
Wellsville	49,450	31,290	27,935	59,890
West Almond	.....	300	1,555	.....
Willing	21,975	.....	6,365	17,390
Wirt	54,715	.....	8,800	26,870
Total	$496,745	$51,095	$225,795	$252,960

such railroads may operate a part of their system by electric power.

BROOME

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Barker	$628,987	$156,065	.....
Binghamton, city	33,516,059	1,162,241	$444,770
Binghamton	260,472	5,000	.....
Chenango	782,140	221,000	.....
Colesville	1,203,864	293,807	.....
Conklin	731,332	264,250	.....
Dickinson	644,384	57,885	7,450
Fenton	681,607	160,000	.....
Kirkwood	788,645	280,000	.....
Lisle	688,326	95,918	.....
Maine	588,992	.....	.....
Nanticoke	191,548	.....	.....
Sanford	1,582,757	239,181	.....
Triangle	727,422	31,075	.....
Union	6,204,388	323,780	135,350
Vestal	735,913	172,666	.....
Windsor	1,246,440	239,080	.....
Total	$51,203,276	$3,701,948	$587,570

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Barker	.....	.....	$9,006	$5,160
Binghamton, city	$765,516	.....	213,427	812,190
Binghamton	.....	.....	1,597	1,700
Chenango	.....	.....	10,274	300
Colesville	.....	.....	7,642	10,800
Conklin	1,445	.....	8,002	14,000
Dickinson	2,720	.....	6,269	27,325
Fenton	.....	.....	4,937	5,500
Kirkwood	.....	.....	10,590	6,700
Lisle	.....	$5,780	16,102	7,40
Maine	.....	.....	9,257	2,100
Nanticoke	.....	.....	3,729	.....
Sanford	8,902	26,940	15,481	107,100
Triangle	2,411	9,296	5,567	800
Union	24,820	55,940	41,658	851,680
Vestal	498	.....	19,381	1,750
Windsor	510	.....	9,110	15,200
Total	$806,822	$97,956	$392,029	$1,869,705

such railroads may operate a part of their system by electric power.

CATTARAUGUS

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Allegany	$1,679,831	$225,760	$73,415
Ashford	661,030	73,050	.....
Carrollton	777,605	272,010	75,855
Cold Spring	299,037	110,425	65
Conewango	569,369	94,035	130
Dayton	784,966	168,650	.....
East Otto	471,490	56,553	.....
Elko	136,549	.....	.....
Ellicottville	900,479	144,684	.....
Farmersville	575,651	78,000	.....
Franklinville	1,557,438	152,850	.....
Freedom	786,067	75,805	.....
Great Valley	716,361	297,000	12,811
Hinsdale	789,268	298,494	.....
Humphrey	254,727	.....	.....
Ischua	434,815	117,750	.....
Leon	446,170	2,500	.....
Little Valley	810,797	59,873	29,154
Lyndon	318,354	.....	.....
Machias	704,505	151,866	.....
Mansfield	468,409	9,000	.....
Napoli	326,280	.....	.....
New Albion	875,430	79,105	.....
Olean, city	11,190,729	589,304	147,925
Olean	841,605	116,825	42,025
Otto	506,914	.....	.....
Perrysburg	443,749	62,000	.....
Persia	939,166	89,016	.....
Portville	971,118	152,275	49,775
Randolph	861,299	78,051	.....
Red House	318,773	85,000	.....
Salamanca, city	2,393,183	248,362	12,865
Salamanca	122,174	32,000	4,300
South Valley	152,016	202,316	.....
Yorkshire	592,762	82,215	.....
Total	$34,679,116	$4,204,774	$448,320

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Allegany	$14,610	.....	$24,457	$324,875
Ashford	.....	$2,400	14,760	3,370
Carrollton	14,475	.....	19,405	116,780
Cold Spring	.....	.....	6,875	.....
Conewango	.....	.....	836	.....
Dayton	.....	.....	17,756	.....
East Otto	.....	.....	1,440	.....
Elko	.....	.....	1,446	.....
Ellicottville	3,700	6,850	9,281	4,600
Farmersville	.....	.....	7,321	.....
Franklinville	22,900	996	15,637	55,375
Freedom	.....	8,000	82,682	.....
Great Valley	910	.....	33,030	4,200
Hinsdale	.....	.....	12,891	163
Humphrey	.....	.....	1,390	6,990
Ischua	140	.....	6,435	.....
Leon	.....	.....	5,430	.....
Little Valley	53,759	734	11,279	1,900
Lyndon	.....	3,835	2,144	.....
Machias	.....	8,435	6,834	20,000
Mansfield	47,200	.....	3,459	.....
Napoli	.....	400	4,300	.....
New Albion	13,475	.....	11,828	10,000
Olean, city	241,851	.....	66,156	1,089,865
Olean	11,640	8,500	9,973	295,775
Otto	609,033	.....	1,495	.....
Perrysburg	1,251	65	9,982	7,345
Persia	11,200	7,225	9,855	161,597
Portville	23,300	.....	14,604	32,175
Randolph	2,040	.....	15,240	.....
Red House	32,000	.....	2,098	500
Salamanca, city	50,500	3,850	53,419	220,420
Salamanca	15,012	.....	5,853	.....
South Valley	.....	.....	2,567	.....
Yorkshire	.....	4,000	5,557	.....
Total	$1,169,066	$55,290	$479,715	$2,355,920

such railroads may operate a part of their system by electric power.

CAYUGA

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Auburn, city	$22,473,592	$605,756	$363,050
Aurelius	1,330,110	293,080	.....
Brutus	1,848,740	454,610	86,705
Cato	963,132	86,459	.....
Conquest	748,752	.....	.....
Fleming	718,974	85,000	6,500
Genoa	860,138	40,000	.....
Ira	800,250	45,000	.....
Ledyard	1,203,135	68,000	.....
Locke	525,312	69,000	.....
Ments	1,125,716	315,385	70,906
Montezuma	864,116	325,000	95,541
Moravia	1,338,237	33,720	.....
Niles	693,492	.....	.....
Owasco	1,039,800	.....	30,500
Scipo	976,467	98,380	.....
Sempronius	405,795	.....	.....
Sennett	1,141,910	150,000	28,800
Springport	875,106	106,861	.....
Sterling	1,173,317	242,014	.....
Summerhill	311,758	.....	.....
Throop	603,599	22,500	55,000
Venice	747,390	31,300	.....
Victory	600,620	18,000	.....
Total	$43,369,458	$3,090,065	$737,002

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Auburn, city	$623,138	.....	$173,145	$2,697,581
Aurelius	36,000	.....	26,600	.....
Brutus	39,844	$15,300	22,454	25,000
Cato	.....	.....	9,010	.....
Conquest	.....	.....	5,042	.....
Fleming	.....	.....	8,399	.....
Genova	.....	.....	3,430	2,300
Ira	.....	.....	6,320	4,000
Ledyard	3,060	.....	7,480	250
Locke	255	.....	5,057	.....
Ments	19,890	.....	16,215	1,000
Montezuma	25,080	.....	3,660	20,000
Moravia	5,040	800	14,800	27,750
Niles	.....	.....	7,987	.....
Owasco	5,475	.....	4,725	.....
Scipo	.....	.....	10,912	1,500
Sempronius	.....	.....	9,320	.....
Sennett	.....	.....	26,870	.....
Springport	4,125	.....	10,100	9,200
Sterling	.....	.....	5,093	.....
Summerhill	.....	.....	2,613	.....
Throop	8,750	.....	11,014	.....
Venice	.....	.....	6,090	3,050
Victory	.....	.....	3,081	.....
Total	$770,657	$16,100	$399,417	$2,791,631

such railroads may operate a part of their system by electric power.

CHAUTAUQUA

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Arkwright	$306,843	.....	.....
Busti	1,562,537	$248,825	$44,600
Carroll	698,825	75,000	45,350
Charlotte	463,922	.....	.....
Chautauqua	2,798,098	205,360	90,100
Cherry Creek	523,630	67,847	.....
Clymer	653,253	72,000	.....
Dunkirk, city	9,241,365	817,848	184,160
Dunkirk†	581,424	.....	.....
Ellery	1,196,528	60,050	.....
Ellicott	2,057,228	153,615	32,425
Ellington	411,787	16,000	.....
French Creek	356,924	.....	.....
Gerry	491,750	80,635	.....
Hanover	3,434,824	592,875	109,110
Harmony	1,559,241	240,500	57,450
Jamestown, city	18,347,602	368,290	259,200
Kiantone	449,048	.....	33,000
Mina	421,898	.....	.....
Poland	643,627	200,100	.....
Pomfret	3,556,062	311,890	94,960
Portland	2,162,680	542,700	70,850
Ripley	1,991,709	455,000	49,200
Sheridan	2,197,537	771,000	100,000
Sherman	975,255	80,050	.....
Stockton	786,716	68,000	.....
Villenova	408,705	.....	.....
Westfield	3,321,871	579,707	130,900
Total	$61,610,889	$6,007,292	$1,301,305

CHEMUNG

Ashland	$609,716	$130,200	$63,800
Baldwin	179,331	.....	.....
Big Flats	1,059,528	239,000	81,875
Catlin	351,553	101,900	3,000
Chemung	901,934	240,000	89,875
Elmira, city	26,111,167	680,688	472,505
Elmira	957,955	74,910	40,090
Erin	343,258	49,200	.....
Horseheads	2,288,883	305,090	31,236
Southport	1,242,470	180,400	21,790
Van Etten	581,788	263,965	.....
Veteran	637,770	85,800	114,533
Total	$35,265,353	$2,351,153	$918,704

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Arkwright	.....	.....	$2,573	.....
Busti	$6,400	.....	22,062	.....
Carroll	.....	.....	9,610	.....
Charlotte	1,105	$1,200	5,592	.....
Chautauqua	.....	.....	12,557	.....
Cherry Creek	.....	.....	10,457	.....
Clymer	.....	.....	5,793	.....
Dunkirk, city	153,708	.....	67,346	.....
Dunkirk†	.....	.....	.....	.....
Ellery	350	.....	9,833	.....
Ellicott	25,220	.....	27,334	.....
Ellington	.....	.....	9,862	.....
French Creek	.....	.....	3,264	.....
Gerry	260	.....	8,160	.....
Hanover	101,200	.....	23,138	.....
Harmony	301	.....	19,471	.....
Jamestown, city	331,800	.....	171,800	.....
Kiantone	29,875	.....	6,112	.....
Mina	.....	.....	3,503	.....
Poland	.....	.....	15,812	.....
Pomfret	69,140	.....	32,020	.....
Portland	36,465	.....	38,302	.....
Ripley	3,175	11,000	40,944	.....
Sheridan	193,560	.....	34,202	.....
Sherman	4,250	.....	9,125	.....
Stockton	140	.....	4,756	.....
Villenova	.....	.....	2,555	.....
Westfield	30,020	.....	38,357	.....
Total	$986,969	$12,200	$634,540	.....

COUNTY.

Ashland	.....	.....	$14,634	$12,500
Baldwin	.....	.....	3,166	.....
Big Flats	.....	.....	14,958	57,425
Catlin	.....	.....	2,283	.....
Chemung	.....	.....	18,684	8,300
Elmira, city	$448,884	$425,584	77,229	2,952,400
Elmira	40,090	40,090	11,670	28,050
Erin	.....	.....	3,983	21,875
Horseheads	22,553	22,553	30,275	317,983
Southport	37,510	3,490	23,610	41,600
Van Etten	.....	.....	9,168	14,000
Veteran	53	53	6,170	7,562
Total	$549,090	$491,770	$215,830	$3,461,695

such railroads may operate a part of their system by electric power. † No report.

CHENANGO

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Afton	$890,366	$239,550	.....
Bainbridge	983,306	154,680	.....
Columbus	476,077	34,560	.....
Coventry	452,643	.....	.....
German	144,440	.....	.....
Greene	1,740,796	182,525	.....
Guilford	1,182,586	187,700	.....
Lincklaen	167,633	.....	.....
McDonough	268,120	.....	.....
New Berlin	1,135,024	94,895	.....
North Norwich	567,562	143,000	.....
Norwich	4,352,252	292,375	.....
Otselic	435,978	10,000	.....
Oxford	1,972,643	240,120	.....
Pharsalia	229,825	.....	.....
Pitcher	250,917	.....	.....
Plymouth	383,896	12,055	.....
Preston	370,100	.....	.....
Sherburne	1,618,255	900	.....
Smithville	428,068	.....	.....
Smyrna	563,102	70,000	.....
Total	$18,613,589	$1,662,360	.....

CLINTON

Altona	$247,113	$66,284	.....
Ausable	737,089	26,825	.....
Beekmantown	450,800	43,750	.....
Black Brook	211,301	27,200	.....
Champlain	1,257,361	196,472	.....
Chazy	612,559	115,161	.....
Clinton	186,925	67,980	.....
Dannemora	341,231	79,000	.....
Ellenburg	328,955	30,780	.....
Mooers	371,881	118,485	.....
Peru	623,815	97,510	.....
Plattsburg, city	4,468,093	184,290	$18,350
Plattsburg	804,267	170,020	4,500
Saranac	344,659	71,437	.....
Schuyler Falls	327,069	37,500	.....
Total	$11,313,118	$1,332,694	$22,850

* This includes total assessment of steam railroads even thoug

COUNTY.

companies by city and towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Afton	$225	$1,500	$1,875	$11,050
Bainbridge	4,480	.....	3,905	38,150
Columbus	.....	.....	3,240	.....
Coventry	.....	.....	1,830	3,350
German	.....	.....	1,125	1,050
Greene	.....	375	9,655	60,700
Guilford	.....	7,550	8,115	42,450
Lincklaen	.....	.....	1,220	.....
McDonough	.....	.....	2,420	1,100
New Berlin	4,425	11,050	7,140	12,400
North Norwich	.....	7,100	7,375	.....
Norwich	61,350	82,800	34,140	291,200
Otselic	595	.....	2,625	7,100
Oxford	7,480	160	14,270	23,730
Pharsalia	.....	.....	1,880	.....
Pitcher	.....	.....	1,870	.....
Plymouth	.....	.....	5,460	.....
Preston	.....	.....	2,970	.....
Sherburne	675	.....	12,100	8,000
Smithville	.....	.....	1,160	.....
Smyrna	415	.....	2,250	32,500
Total	$79,645	$110,535	$126,625	$532,780

COUNTY.

Altona	.....	.....	$2,129	.....
Ausable	$8,900	.....	8,915	$80,075
Beekmantown	.....	.....	7,050	400
Black Brook	11,450	.....	4,590	43,947
Champlain	4,050	.....	10,762	30,900
Chazy	.....	.....	5,878	7,070
Clinton	.....	.....	6,245	400
Dannemora	.....	.....	3,580	112,435
Ellenburg	.....	.....	8,530	23,070
Mooers	.....	.....	8,375	500
Peru	3,300	.....	9,625	4,740
Plattsburg, city	73,100	.....	58,862	224,927
Plattsburg	16,865	.....	18,560	159,712
Saranac	.....	.....	10,072	91,180
Schuyler Falls	.....	.....	2,749	96,200
Total	$117,665	.....	$165,922	$875,556

such railroads may operate a part of their system by electric power.

COLUMBIA

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Ancram	$862,880	$281,550	.....
Austerlitz	363,547	.....	.....
Canaan	1,143,341	672,110	.....
Chatham	2,711,805	979,580	$104,980
Claverack	2,748,933	350,805	.....
Clermont	685,429	133,000	.....
Copake	1,031,286	233,000	.....
Gallatin	379,245	89,617	.....
Germantown	788,168	240,374	.....
Ghent	2,123,489	613,115	.....
Greenport	2,140,444	344,570	40,720
Hillsdale	669,830	12,500	.....
Hudson, city	6,275,397	386,836	121,500
Kinderhook	2,013,560	220,000	103,250
Livingston	841,270	105,000	.....
New Lebanon	578,328	68,543	.....
Stockport	1,306,155	300,000	75,000
Stuyvesant	1,650,099	392,300	300,450
Taghkanic	400,268	11,550	.....
Total	$28,713,474	$5,434,450	$745,900

CORTLAND

Cincinnatus	$488,189	$57,180	.....
Cortland, city	8,993,952	223,324	$61,000
Cortlandville	1,684,975	98,580	60,610
Cuyler	395,174	47,000	.....
Freetown	287,441	8,100	.....
Harford	294,960	45,000	.....
Homer	2,138,870	149,300	55,350
Lapeer	230,268	10,000	.....
Marathon	926,005	73,040	.....
Preble	616,579	119,532	25,662
Scott	271,300	.....	.....
Solon	246,345	38,000	.....
Taylor	216,489	.....	.....
Truxton	483,044	53,400	.....
Virgil	529,450	81,000	.....
Willett	252,760	.....	.....
Total	$18,055,801	$1,003,456	$202,622

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Ancram	.....	.....	$9,120	$50,340
Austerlitz	.....	.....	3,200	.....
Canaan	.....	.....	8,421	1,450
Chatham	$5,500	.....	25,515	55,600
Claverack	5,250	.....	27,567	429,525
Clermont	1,598	.....	9,680	.....
Copake	.....	.....	17,506	24,000
Gallatin	.....	.....	2,720	1,300
Germantown	1,702	.....	7,050	15,150
Ghent	9,260	$4,000	19,129	42,200
Greenport	.....	1,180	18,273	1,341,655
Hillsdale	.....	.....	5,655	10,875
Hudson, city	.....	940	56,370	795,278
Kinderhook	.....	.....	14,854	123,500
Livingston	6,100	.....	23,745	52,900
New Lebanon	.....	.....	8,620	8,475
Stockport	.....	.....	15,755	290,250
Stuyvesant	.....	.....	18,049	123,700
Taghkanic	.....	.....	5,102	.....
Total	$29,410	$6,120	$296,331	$3,366,198

COUNTY.

Cincinnatus	$480	.....	$2,380	.....
Cortland, city	116,210	.....	61,474	$594,250
Cortlandville	3,760	$10,000	24,080	.....
Cuyler	.....	.....	3,560	.....
Freetown	.....	.....	1,525	.....
Harford	.....	.....	2,920	2,300
Homer	6,750	.....	33,100	12,400
Lapeer	.....	.....	9,083	.....
Marathon	.....	.....	10,525	25,800
Preble	.....	.....	10,775	3,000
Scott	.....	.....	4,640	.....
Solon	.....	.....	2,280	.....
Taylor	.....	.....	1,875	.....
Truxton	.....	.....	3,300	.....
Virgil	.....	.....	13,200	.....
Willett	.....	.....	1,380	.....
Total	$127,200	$10,000	$186,097	$637,750

such railroads may operate a part of their system by electric power.

DELAWARE

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Andes	$644,042	$56,292	.....
Bovina	453,948	.....	.....
Colchester	1,006,292	147,950	.....
Davenport	525,600	53,600	.....
Delhi	1,369,576	37,000	.....
Deposit	605,640	150,000	.....
Franklin	1,146,717	33,020	.....
Hamden	491,338	52,600	.....
Hancock	1,412,376	698,921	.....
Harpersfield	567,005	18,000	.....
Kortright	636,808	91,500	.....
Masonville	324,025	400	.....
Meredith	613,615	6,700	.....
Middletown	1,319,342	125,747	.....
Roxbury	1,057,919	132,900	.....
Sidney	1,546,644	193,450	.....
Stamford	1,276,589	72,035	.....
Tompkins	586,026	18,050	.....
Walton	2,015,466	229,140	.....
Total	$17,598,968	$2,117,305	.....

DUTCHESS

Amenia	$1,361,449	$221,920	.....
Beacon, city†	7,187,920	.....	.....
Beekman	703,139	188,800	.....
Clinton	739,760	35,000	.....
Dover	1,328,812	213,625	.....
East Fishkill	1,236,803	307,890	.....
Fishkill	1,359,152	229,545	$9,360
Hyde Park	3,168,292	829,150	.....
La Grange	887,884	140,700	.....
Milan	388,452	27,845	.....
Northeast	1,901,636	406,350	.....
Pawling	1,915,732	312,460	.....
Pine Plains	961,022	166,340	.....
Pleasant Valley	857,816	110,045	.....
Poughkeepsie, city	26,165,345	1,991,345	206,000
Poughkeepsie	5,237,128	837,240	71,400
Red Hook	3,624,870	581,825	.....
Rhinebeck	4,134,968	1,172,910	.....
Stamford	1,276,822	248,025	.....
Union Vale	467,259	22,185	.....
Wappinger	2,387,735	328,725	.....
Washington	2,776,697	107,235	.....
Total	$70,068,693	$8,479,160	$286,760

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Andes	.....	$1,875	$5,286	$8,400
Bovina	.....	.....	2,831	8,215
Colchester	.....	1,210	1,981	47,270
Davenport	.....	1,450	3,400	13,700
Delhi	$9,500	.....	8,937	23,925
Deposit	19,000	6,000	6,200	44,050
Franklin	1,680	2,100	6,115	14,300
Hamden	.....	3,325	3,088	24,950
Hancock	7,860	6,975	15,977	44,725
Harpersfield	715	6,500	2,290	13,500
Kortright	.....	1,510	3,338	12,000
Masonville	.....	.....	3,165	425
Meredith	.....	.....	4,115	40,050
Middletown	3,350	10,815	6,397	36,675
Roxbury	1,010	4,520	8,715	21,000
Sidney	6,900	43,450	6,012	54,025
Stamford	3,595	8,345	4,720	27,700
Tompkins	.....	.....	1,740	46,725
Walton	17,750	19,150	17,323	86,225
Total	$71,360	$117,225	$111,630	$567,860

COUNTY.

Amenia	$3,750	$2,390	$23,630	$103,750
Beacon, city†	.....	.....	.....	.....
Beekman	.....	.....	6,955	8,150
Clinton	.....	.....	10,995	1,200
Dover	1,335	5,675	23,865	120,665
East Fishkill	.....	.....	5,080	6,500
Fishkill	4,000	.....	12,510	184,790
Hyde Park	8,180	28,400	26,410	9,700
La Grange	.....	.....	17,210	6,055
Milan	.....	.....	2,715	.....
Northeast	2,250	.....	15,960	58,890
Pawling	.....	.....	21,605	86,245
Pine Plains	.....	3,250	3,215	94,400
Pleasant Valley	.....	.....	6,425	30,130
Poughkeepsie, city	976,100	.....	141,790	1,502,025
Poughkeepsie	52,805	.....	67,640	861,000
Red Hook	9,525	.....	27,345	74,885
Rhinebeck	14,395	19,300	24,710	45,000
Stanford	.....	.....	11,995	.....
Union Vale	.....	.....	4,990	9,580
Wappinger	.....	.....	10,950	598,970
Washington	7,100	.....	6,430	270,000
Total	$1,079,440	$59,015	$472,425	$3,978,560

such railroads may operate a part of their system by electric power. † No report.

ERIE

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Alden	$1,594,994	$681,990	.....
Amherst	3,101,140	186,560	$56,100
Aurora	2,966,280	112,110	.....
Borton	647,640	60,000	.....
Bsandt	1,322,190	355,070	35,720
Buffalo, city	351,499,088	37,130,245	8,304,030
Cheektowaga	5,243,975	1,981,230	113,400
Clarence	1,627,670	141,500	.....
Colden	566,450	70,000	.....
Collins	1,490,070	77,020	.....
Concord	2,249,809	182,160	.....
East Hamburg	1,927,615	86,000	48,400
Eden	1,247,080	96,000	.....
Elma	1,337,260	109,050	1,200
Evans	2,315,283	707,720	142,500
Grand Island	912,138	.....	.....
Hamburg	6,068,060	1,103,750	285,450
Holland	783,855	111,480	.....
Lackawanna, city	6,741,887	757,994	213,040
Lancaster	4,268,001	830,240	65,280
Marilla	569,654	.....	.....
Newstead	1,837,550	208,500	.....
North Collins	1,147,970	63,880	.....
Sardinia	971,473	145,260	.....
Tonawanda, city	4,851,055	239,918	20,160
Tonawanda	4,158,259	256,115	123,083
Wales	703,915	34,800	.....
West Scneca	2,745,060	582,155	69,000
Total	$414,895,421	$46,310,747	$9,477,363

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Alden	$91,232	$11,500	$35,478	$29,500
Amherst	76,100	18,400	29,480	37,000
Aurora	30,560	.....	49,810	9,300
Boston	27,500	.....	3,240	5,800
Brant	47,825	.....	20,505	47,950
Buffalo, city	9,167,540	29,400	2,895,410	43,347,883
Cheektowaga	80,810	298,779	47,557	671,156
Clarence	6,180	.....	21,240	1,400
Colden	.....	.....	7,000	.....
Conlins	180,135	9,760	24,100	4,095
Concord	33,760	2,000	33,692	43,130
East Hamburg	178,710	32,400	23,980	59,000
Eden	107,660	.....	22,230	11,500
Elma	5,520	.....	9,600	.....
Evans	21,940	.....	40,220	5,400
Grand Island	.....	.....	3,200	61,260
Hamburg	198,810	100,900	101,100	391,864
Holland	2,000	3,140	19,360	9,900
Lackawanna, city	120,680	78,440	54,600	798,690
Lancaster	127,560	72,910	72,040	754,155
Marilla	.....	.....	3,640	8,650
Newstead	35,000	.....	31,660	44,775
North Collins	131,440	.....	19,530	12,970
Sardinia	.....	640	19,850	.....
Tonawanda, city	91,223	.....	5,200	409,850
Tonawanda	93,600	30,460	38,104	1,053,571
Wales	.....	.....	13,920	.....
West Seneca	182,115	171,825	20,735	117,890
Total	$11,037,900	$860,554	$3,666,481	$47,927,689

such railroads may operate a part of their system by electric power.

ESSEX

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Chesterfield	$803,325	$130,965	.....
Crown Point	606,864	90,800	.....
Elizabethtown	504,904	400	.....
Essex	634,027	76,243	.....
Jay	536,479	.....	.....
Keene	491,783	.....	.....
Lewis	215,359	.....	.....
Minerva	242,269	.....	.....
Moriah	3,243,644	240,950	.....
Newcomb	235,797	.....	.....
North Elba	1,870,340	100,335	.....
North Hudson	214,171	.....	.....
Saint Armand	295,936	17,137	.....
Schroon	322,996	.....	.....
Ticonderoga	2,046,381	230,636	.....
Westport	984,725	159,440	.....
Willsboro	746,897	106,345	.....
Wilmington	69,391	.....	.....
Total	$14,065,288	$1,153,251	.....

FRANKLIN

Altamont	$850,746	$122,155	.....
Bangor	625,146	51,350	.....
Belmont	532,751	104,356	.....
Bombay	416,571	36,325	.....
Brandon	115,837	.....	.....
Brighton	401,038	36,750	.....
Burke	501,565	39,300	.....
Chateaugay	883,042	46,740	.....
Constable	274,925	26,325	.....
Dickinson	357,132	27,337	.....
Duane	117,085	.....	.....
Fort Covington	566,889	42,220	.....
Franklin	479,660	207,739	.....
Harrietstown	1,907,402	127,890	.....
Malone	4,100,815	214,653	.....
Moira	766,911	87,760	.....
Santa Clara	586,782	101,000	.....
Waverly	482,370	29,982	.....
Westville	220,505	.....	.....
Total	$14,187,172	$1,301,882	.....

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Chesterfield	$18,670	.....	$15,424	$3,100
Crown Point	.....	.....	7,860	300
Elizabethtown	1,100	$5,525	10,349	1,000
Essex	1,080	.....	4,635	.....
Jay	1,500	.....	4,650	.....
Keene	520	2,600	8,517	.....
Lewis	.....	.....	7,338	.....
Minerva	.....	.....	5,829	.....
Moriah	20,480	.....	18,276	1,738,215
Newcomb	.....	.....	1,800	.....
North Elba	23,120	.....	16,680	.....
North Hudson	.....	.....	460	.....
Saint Armand	5,960	.....	3,840	.....
Schroon	.....	550	1,980	.....
Ticonderoga	2,750	2,175	17,798	5,500
Westport	.....	.....	11,700	12,955
Willsboro	3,220	.....	6,406	.....
Wilmington	.....	.....	1,220	.....
Total	$78,400	$10,850	$144,762	$1,761,070

COUNTY.

Altamont	.....	$20,800	$6,095	$147,687
Bangor	.....	780	4,241	.....
Belmont	$360	60	6,680	103,805
Bombay	300	.....	4,320	.....
Brandon	.....	.....	439	4,000
Brighton	8,620	.....	6,155	84,315
Burke	1,200	480	4,970	.....
Chateaugay	13,400	9,800	8,845	35,150
Constable	.....	.....	4,875	.....
Dickinson	150	.....	1,734	2,770
Duane	.....	.....	3,900	37,655
Fort Covington	1,200	.....	7,350	.....
Franklin	14,600	.....	12,201	110,975
Harriettstown	54,075	.....	39,370	162,945
Malone	52,850	.....	58,865	129,900
Moira	1,800	.....	4,800	.....
Santa Clara	.....	.....	942	133,825
Waverly	5,800	.....	180	91,452
Westville	.....	.....	1,300	.....
Total	$154,355	$31,920	$177,262	$1,044,479

such railroads may operate a part of their system by electric power.

FULTON

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Bleecker	$55,995	.....	.....
Broadalbin	588,922	.....	$4,100
Caroga	106,528	.....	.....
Ephratah	439,517	.....	.....
Gloversville, city	9,773,436	.....	264,075
Johnstown, city	4,795,764	.....	165,900
Johnstown	1,192,700	.....	60,875
Mayfield	552,999	.....	91,657
Northampton	615,298	.....	82,750
Oppenheim	434,497	.....	.....
Perth	356,983	.....	.....
Stratford	170,053	.....	.....
Total	$19,082,692	.....	$669,357

GENESEE

Alabama	$1,206,222	$22,000	.....
Alexander	1,130,150	359,500	.....
Batavia	9,751,871	1,301,601	$55,000
Bergen	1,264,157	384,945	800
Bethany	957,480	246,190	.....
Byron	1,545,180	400,805	.....
Darien	1,547,715	535,390	.....
Elba	1,065,994	114,700	.....
Le Roy	4,253,030	555,325	.....
Oakfield	1,249,564	104,880	.....
Pavilion	1,626,158	343,905	.....
Pembroke	1,380,870	426,475	.....
Stafford	1,511,305	503,050	.....
Total	$28,489,696	$5,298,766	$55,800

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Bleecker	$1,900	.....	$490	.....
Broadalbin	2,600	.....	1,690	.....
Caroga	3,705	.....	1,500	.....
Ephratah	112,480	$10,842	9,905	.....
Gloversville, city	310,100	5,250	50,100	$1,175
Johnstown, city	115,950	.....	56,486	.....
Johnstown	96,950	147,280	22,800	6,200
Mayfield	5,480	.....	3,772	.....
Northampton	2,800	.....	1,575	.....
Oppenheim	69,305	.....	14,100	.....
Perth	.....	.....	21,468	.....
Stratford	.....	.....	1,040	.....
Total	$721,270	$163,372	$184,926	$7,375

COUNTY.

Alabama	$30,360	.....	$13,187	$87,250
Alexander	12,375	.....	36,075	500
Batavia	165,250	.....	90,230	1,094,100
Bergen	14,000	.....	25,336	.....
Bethany	29,105	.....	15,425	18,000
Byron	15,360	.....	19,010	8,200
Darien	5,740	.....	133,860	3,800
Elba	18,200	.....	10,899	55,775
Le Roy	88,025	.....	38,543	365,050
Oakfield	292,425	.....	12,524	49,850
Pavilion	163,283	.....	33,175	9,700
Pembroke	24,240	.....	21,305	1,500
Stafford	1,120	.....	18,810	5,550
Total	$859,483	.....	$468,379	$1,699,275

such railroads may operate a part of their system by electric power.

GREENE

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Ashland	$180,480	.....	.....
Athens	1,280,299	$61,700	.....
Cairo	669,674	12,500	.....
Catskill	4,419,975	184,410	$21,800
Coxsackie	2,117,206	88,750	.....
Durham	579,666	.....	.....
Greenville	597,324	.....	.....
Halcott	64,865	.....	.....
Hunter	1,206,935	88,370	.....
Jewett	181,080	.....	.....
Lexington	228,487	.....	.....
New Baltimore	919,557	90,000	.....
Prattsville	175,811	.....	.....
Windham	381,956	.....	.....
Total	$13,003,317	$525,710	$21,800

HAMILTON

Arietta	$867,337	.....	.....
Benson	188,763	.....	.....
Hope	117,800	.....	.....
Indian Lake	639,233	$2,000	.....
Inlet	342,440	28,350	.....
Lake Pleasant	584,292	.....	.....
Long Lake	1,317,712	82,475	.....
Morehouse	531,970	.....	.....
Wells	371,892	.....	.....
Total	$4,961,439	$112,825	.....

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Ashland	.....	.....	$655	$1,850
Athens	$9,047	.....	12,394	155,610
Cairo	27,405	$3,775	3,331	4,800
Catskill	57,180	.....	37,610	597,200
Coxsackie	16,475	.....	13,761	212,300
Durham	.....	.....	3,046	2,300
Greenville	.....	2,200	2,369	1,200
Halcott	.....	.....	.....	700
Hunter	22,740	14,810	9,005	2,550
Jewett	.....	.....	2,325	.....
Lexington	.....	.....	1,312	3,450
New Baltimore	3,075	10,600	11,779	5,400
Prattsville	.....	840	821	9,000
Windham	.....	5,670	2,446	3,450
Total	$135,922	$37,895	$100,854	$999,810

COUNTY.

Arietta	.....	.....	$138	.....
Benson	.....	.....	.....	.....
Hope	.....	.....	875	.....
Indian Lake	.....	.....	2,480	$13,900
Inlet	.....	.....	1,342	.....
Lake Pleasant	.....	$700	682	.....
Long Lake	.....	400	2,397	1,000
Morehouse	.....	.....	209	.....
Wells	.....	.....	250	.....
Total	.....	$1,100	$8,373	$14,900

such railroads may operate a part of their system by electric power.

HERKIMER

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Columbia	$647,632	$68,000	.....
Danube	643,859	178,100	.....
Fairfield	676,573	.....	.....
Frankfort	3,883,798	775,100	$434,045
German Flats	6,294,672	158,587	143,692
Herkimer	5,726,603	684,314	203,559
Litchfield	371,405	.....	.....
Little Falls, city	5,768,681	530,255	49,250
Little Falls	534,544	138,950	25,390
Manheim	2,330,752	449,975	.....
Newport	887,311	79,655	.....
Norway	247,433	.....	.....
Ohio	96,659	.....	.....
Russia	794,429	49,814	.....
Salisbury	663,874	.....	.....
Schuyler	1,133,488	419,348	.....
Stark	479,273	.....	.....
Warren	513,580	.....	27,050
Webb	1,851,658	258,235	.....
Wilmurt	408,243	3,500	.....
Winfield	747,343	72,275	.....
Total	$34,701,810	$3,866,108	$882,986

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Columbia	.....	.....	$1,912	.....
Danube	.....	.....	12,368	.....
Fairfield	$1,068	.....	3,410	$51,100
Frankfort	31,228	$40,010	39,158	226,000
German Flats	84,655	35,500	42,674	673,950
Herkimer	25,080	.....	56,647	602,850
Litchfield	.....	.....	1,260	.....
Little Falls, city	183,500	.....	54,415	431,575
Little Falls	7,700	.....	19,039	.....
Manheim	254,240	.....	26,315	168,440
Newport	8,650	300	6,106	90,450
Norway	.....	.....	1,245	.....
Ohio	.....	.....	1,762	.....
Russia	18,050	15,860	4,262	81,400
Salisbury	.....	.....	2,014	.....
Schuyler	14,210	.....	15,125	.....
Stark	.....	.....	3,465	.....
Warren	.....	.....	3,885	.....
Webb	560	.....	8,752	8,300
Wilmurt	.....	302	727	7,155
Winfield	1,200	.....	5,233	.....
Total	$630,141	$91,972	$309,774	$2,341,220

such railroads may operate part of their system by electric power.

JEFFERSON

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Adams	$1,979,327	$106,395	.....
Alexandria	1,917,782	50,600	$29,450
Antwerp	1,605,147	88,430	.....
Brownville	2,580,965	112,740	55,400
Cape Vincent	1,721,500	87,090	.....
Champion	1,394,220	90,375	.....
Clayton	2,257,250	104,940	.....
Ellisburg	2,162,592	127,180	.....
Henderson	991,490	.....	.....
Hounsfield	1,419,153	91,040	.....
Le Ray	1,470,925	170,700	.....
Lorraine	507,986	.....	.....
Lyme	1,554,319	106,400	.....
Orleans	1,375,118	61,250	.....
Pamelia	856,432	56,050	4,500
Philadelphia	1,275,480	182,190	.....
Rodman	762,035	.....	.....
Rutland	1,225,135	83,510	.....
Theresa	1,152,290	142,820	.....
Watertown, city	16,666,212	483,270	45,600
Watertown	840,190	117,590	.....
Wilna	3,436,055	322,180	.....
Worth	231,621	.....	.....
Total	$49,383,224	$2,584,750	$134,950

LEWIS

Croghan	$1,038,735	$29,180	.....
Denmark	1,161,671	89,281	.....
Diana	576,550	93,411	.....
Greig	196,070	.....	.....
Harrisburg	353,050	.....	.....
High Market	225,635	19,375	.....
Lewis	197,169	.....	.....
Leyden	728,442	67,280	.....
Lowville	2,769,470	99,770	.....
Lyonsdale	338,600	.....	.....
Martinsburg	759,450	54,500	.....
Montague	199,100	.....	.....
New Bremen	414,685	37,830	.....
Osceola	341,571	.....	.....
Pickney	298,568	.....	.....
Turin	599,243	63,513	.....
Watson	209,072	.....	.....
West Turin	1,047,005	27,270	.....
Total	$11,454,086	$581,410	.....

This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Adams	$17,770	.....	$22,983	$14,000
Alexandria	30,620	.....	17,667	53,000
Antwerp	2,800	.....	11,000	10,300
Brownville	24,820	.....	10,740	857,750
Cape Vincent	.....	.....	10,900	48,000
Champion	7,500	.....	10,012	345,300
Clayton	10,100	.....	15,920	119,050
Ellisburg	.....	.....	22,712	6,000
Henderson	.....	.....	5,160	29,900
Hounsfield	8,630	.....	9,978	115,300
Le Ray	1,200	.....	23,025	19,750
Lorraine	.....	.....	6,101	.....
Lyme	3,250	.....	12,544	70,750
Orleans	1,500	.....	6,618	61,700
Pamelia	600	.....	11,362	105,100
Philadelphia	.....	.....	9,480	7,300
Rodman	.....	.....	6,060	.....
Rutland	101,600	.....	8,200	243,635
Theresa	14,915	.....	9,605	1,300
Watertown, city	457,800	.....	183,200	1,500,400
Watertown	2,000	.....	15,600	10,500
Wilna	52,100	.....	13,040	1,177,200
Worth	.....	.....	276	1,800
Total	$737,205	.....	$442,183	$4,798,035

COUNTY.

Croghan	$117,760	.....	$1,290	$225
Denmark	16,320	.....	8,150	.....
Diana	1,500	.....	2,887	.....
Greig	.....	.....	3,375	.....
Harrisburg	.....	.....	1,190	.....
High Market	.....	.....	1,040	.....
Lewis	.....	.....	934	.....
Leyden	1,260	.....	6,142	.....
Lowville	27,580	.....	15,320	.....
Lyonsdale	325	.....	2,210	1,235
Martinsburg	.....	.....	5,775	225
Montague	.....	.....	862	.....
New Bremen	5,120	$2,000	1,575	.....
Osceola	.....	.....	490	.....
Pickney	.....	.....	808	.....
Turin	2,400	.....	2,320	.....
Watson	.....	.....	2,100	.....
West Turin	2,800	.....	5,760	276,200
Total	$175,065	$2,000	$62,228	$277,885

such railroads may operate a part of their system by electric power.

LIVINGSTON

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Avon	$2,740,131	$9,450	.....
Caledonia	2,447,420	641,370	.....
Conesus	787,943	71,000	.....
Geneseo	3,853,924	78,900	.....
Groveland	1,450,430	316,700	.....
Leicester	1,627,379	257,025	.....
Lima	1,867,068	70,000	.....
Livonia	2,242,885	142,275	.....
Mount Morris	2,241,937	241,440	.....
North Dansville	2,194,742	94,600	.....
Nunda	1,215,715	73,050	.....
Ossian	489,500	.....	.....
Portage	802,932	299,060	.....
Sparta	789,140	251,390	.....
Springwater	1,007,440	70,000	.....
West Sparta	640,953	33,700	.....
York	2,481,275	454,795	.....
Total	$28,880,814	$3,104,755	.....

MADISON

Brookfield	$1,299,277	$84,250	.....
Casenovia	2,667,463	115,770	.....
De Ruyter	593,623	50,510	.....
Eaton	1,307,206	135,000	.....
Fenner	470,186	28,450	.....
Georgetown	381,687	31,000	.....
Hamilton	2,028,614	121,360	.....
Lebanon	692,120	134,500	.....
Lenox	2,416,386	690,840	$551,680
Lincoln	464,105	28,000	.....
Madison	1,210,406	100,500	.....
Nelson	573,710	40,000	.....
Oneida, city	4,884,898	532,583	137,917
Smithfield	467,773	.....	.....
Stockbridge	764,582	81,600	.....
Sullivan	2,153,310	467,000	27,000
Total	$22,375,346	$2,641,363	$716,597

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Avon	$18,850	.....	$274,781	.....
Caledonia	17,120	.....	25,387	$2,000
Conesus	.....	.....	5,790	1,000
Geneseo	48,750	.....	38,720	7,300
Groveland	.....	.....	13,092	1,000
Leicester	4,250	.....	16,300	303,900
Lima	19,900	.....	17,463	.....
Livonia	10,100	.....	22,818	36,800
Mount Morris	9,200	$31,200	30,172	.....
North Dansville	30,000	.....	22,997	33,000
Nunda	.....	8,750	12,614	8,375
Ossian	.....	.....	2,975	.....
Portage	.....	.....	9,937	1,325
Sparta	.....	.....	13,283	4,335
Springwater	.....	750	12,000	.....
West Sparta	.....	.....	10,050	38,343
York	8,050	385,020	26,525	31,800
Total	$166,220	$425,720	$554,904	$469,178

COUNTY.

Brookfield	.....	.....	$7,512	$22,250
Cazenovia	$28,260	.....	19,795	12,500
De Ruyter	1,475	.....	4,887	9,400
Eaton	2,125	.....	13,260	.....
Fenner	.....	.....	2,635	.....
Georgetown	.....	$2,750	1,736	4,700
Hamilton	1,200	.....	14,280	7,500
Lebanon	113	.....	2,432	2,400
Lenox	28,600	.....	30,090	76,250
Lincoln	.....	.....	8,082	9,800
Madison	2,125	.....	9,618	48,300
Nelson	.....	.....	5,660	.....
Oneida, city	68,415	.....	65,001	408,200
Smithfield	.....	.....	3,075	650
Stockbridge	.....	.....	7,157	.....
Sullivan	.....	.....	37,400	.....
Total	$132,313	$2,750	$232,620	$601,950

such railroads may operate a part of their system by electric power.

MONROE

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Brighton	$3,493,145	$292,405	$114,080
Chili	2,153,000	480,600	.....
Clarkson	1,138,859	.....	.....
Gates	4,497,454	633,299	153,660
Greece	7,536,410	539,365	241,719
Hamlin	1,890,750	109,050	.....
Henrietta	1,862,150	217,900	.....
Irondequoit	3,212,984	107,660	295,470
Mendon	2,375,230	325,670	1,900
Ogden	2,381,388	228,500	80,535
Parma	2,191,453	55,289	.....
Penfield	1,514,588	29,148	70,940
Perinton	4,326,289	531,130	141,445
Pittsford	3,011,801	323,150	58,050
Riga	2,149,020	538,625	.....
Rochester, city	205,006,661	5,531,240	7,522,840
Rush	1,564,115	396,695	.....
Sweden	3,620,463	217,120	92,600
Webster	2,257,458	113,556	58,775
Wheatland	1,760,377	224,769	.....
Total	$257,943,595	$10,895,111	$8,832,014

MONTGOMERY

Amsterdam, city	$14,892,747	$530,911	$177,299
Amsterdam	2,573,742	635,237	377,038
Canajoharie	2,281,358	133,303	.....
Charleston	344,483	.....	.....
Florida	1,235,093	121,160	.....
Glen	1,375,253	141,770	.....
Minden	3,110,995	208,855	.....
Mohawk	2,264,346	813,024	154,825
Palatine	1,735,796	659,400	.....
Root	901,164	103,310	.....
Saint Johnsville	1,946,259	469,600	.....
Total	$32,661,236	$3,816,570	$709,162

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Brighton	$108,245	$30,660	$27,565	$127,050
Chili	28,830	.....	25,370	31,850
Clarkson	375	.....	10,649	.....
Gates	46,000	25,900	16,525	1,607,485
Greece	71,490	171,950	41,011	1,822,975
Hamlin	.....	200	14,350	3,000
Henrietta	31,350	.....	29,900	350
Irondequoit	44,610	2,100	19,194	87,310
Mendon	13,100	.....	30,580	61,650
Ogden	38,575	.....	26,599	17,100
Parma	2,675	.....	12,589	65,100
Penfield	7,080	1,400	15,665	.....
Perinton	60,745	3,915	34,189	362,855
Pittsford	26,500	7,500	7,485	216,925
Riga	18,950	.....	20,245	30,825
Rochester, city	8,093,950	124,700	1,718,950	5,641,300
Rush	24,340	.....	26,900	6,000
Sweden	57,880	8,000	41,417	150,250
Webster	3,445	260	12,519	19,375
Wheatland	18,610	.....	24,893	149,000
Total	$8,696,750	$376,585	$2,156,595	$10,400,400

COUNTY.

Amsterdam, city	$217,893	.....	$120,268	.....
Amsterdam	31,400	.....	22,325	.....
Canajoharie	17,400	.....	11,965	$275,100
Charleston	.....	.....	1,592	.....
Florida	35,980	.....	12,210	.....
Glen	2,430	14,080	17,763	21,700
Minden	30,225	1,725	23,722	.....
Mohawk	22,175	.....	35,190	35,412
Palatine	9,125	45,168	28,950	19,910
Root	.....	.....	6,589	.....
Saint Johnsville	48,700	.....	15,120	121,450
Total	$415,328	$60,973	$295,694	$473,572

Such railroads may operate a part of their system by electric power.

NASSAU

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Hempstead	$66,007,274	$1,170,580	$398,412
North Hempstead	21,117,309	252,122	190,926
Oyster Bay	17,930,590	387,665	51,300
Total	$105,055,173	$1,810,367	$640,638

BOROUGHS OF

Bronx	$646,650,937	$38,597,398	$17,004,123
Brooklyn	1,735,465,614	12,120,300	73,801,146
Manhattan	5,728,201,446	119,027,545	166,558,350
Queens	486,785,633	28,515,272	7,954,780
Richmond	83,897,000	2,964,794	1,290,900
Total	$8,681,000,630	$201,225,309	$266,609,299

NIAGARA

Cambria	$1,373,515	$263,800	.....
Hartland	1,505,864	.....	.....
Lewiston	1,814,171	277,933	$82,929
Lockport, city	11,321,206	484,950	220,380
Lockport	1,412,795	85,286	54,199
Newfane	2,397,551	96,569	190,629
Niagara Falls, city	35,701,716	2,034,675	650,360
Niagara	1,671,996	205,787	115,000
North Tonawanda, city	9,554,173	852,185	286,675
Pendleton	796,069	48,960	69,569
Porter	1,294,644	29,700	27,300
Royalton	2,979,376	149,595	114,887
Somerset	1,301,475	128,325	.....
Wheatfield	1,070,522	151,556	45,500
Wilson	1,659,009	119,200	.....
Total	$75,854,082	$4,928,521	$1,857,428

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Hempstead	$273,458	$691,410	$573,461	$7,542,395
North Hempstead	239,440	73,800	173,265	44,842
Oyster Bay	110,360	11,700	205,987	710,350
Total	$623,258	$776,910	$952,713	$8,297,587

GREATER NEW YORK

Bronx	$12,471,670	.....	$6,209,577	$90,677,655
Brooklyn	47,414,822	$1,476,100	15,341,385	164,241,810
Manhattan	142,356,105	.....	71,167,130	900,666,517
Queens	14,175,664	2,529,079	2,846,594	36,639,255
Richmond	1,370,600	379,210	1,020,945	7,805,640
Total	$217,788,861	$4,384,389	$96,585,631	$1,200,030,877

COUNTY.

Cambria	$49,004	.....	$11,629	.....
Hartland	6,250	.....	14,100	.....
Lewiston	82,610	.....	11,865	$212,298
Lockport, city	447,680	.....	105,880	1,689,880
Lockport	49,748	.....	17,617	8,500
Newfane	22,110	.....	15,174	61,040
Niagara Falls, city	10,296,735	$181,850	204,177	8,562,091
Niagara	64,012	2,100	13,867	115,577
North Tonawanda, city	316,585	.....	78,020	2,786,975
Pendleton	27,147	.....	6,817	12,000
Porter	.....	.....	8,337	6,500
Royalton	70,466	.....	36,304	57,400
Somerset	4,620	.....	10,481	20,495
Wheatfield	26,160	.....	15,669	50,517
Wilson	6,950	.....	12,569	74,205
Total	$11,470,077	$183,950	$562,506	$13,657,478

such railroads may operate a part of their system by electric power.

ONEIDA

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Annsville	$335,490	$109,550	.....
Augusta	790,479	18,810	.....
Ava	141,758	.....	.....
Boonville	1,330,006	153,960	.....
Bridgewater	469,212	57,705	.....
Camden	1,192,315	119,450	.....
Deerfield	824,045	11,820	$17,520
Florence	144,930	.....	.....
Floyd	266,204	.....	.....
Forestport	340,632	107,975.	.....
Kirkland	1,847,125	38,845	35,475
Lee	398,905	2,800	.....
Marcy	524,694	323,250	.....
Marshall	771,062	102,710	.....
New Hartford	3,269,689	181,755	278,970
Paris	1,025,112	259,335	.....
Remsen	440,765	84,330	.....
Rome, city	10,421,718	979,820	68,950
Sangerfield	1,429,472	62,050	.....
Steuben	349,288	35,880	.....
Trenton	1,044,239	239,500	.....
Utica, city	52,235,643	369,065	349,620
Vernon	1,414,831	141,815	47,675
Verona	1,639,240	500,670	.....
Vienna	518,038	171,460	.....
Western	415,029	.....	.....
Westmoreland	997,720	90,965	21,410
Whitestown	3,731,606	557,240	518,350
Total	$88,309,247	$4,720,760	$1,337,970

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Annsville	$2,640	$550	$3,095	$2,020
Augusta	.....	.....	3,050	218,600
Ava	.....	100	730	.....
Boonville	.....	.....	7,325	10,500
Bridgewater	.....	.....	7,000	1,850
Camden	.....	.....	5,620	25,600
Deerfield	11,500	74,600	9,010	.....
Florence	.....	.....	1,030	.....
Floyd	4,195	.....	2,180	.....
Forestport	5,000	.....	18,570	.....
Kirkland	6,450	4,500	12,300	175,200
Lee	2,200	.....	3,575	3,600
Marcy	3,000	263,500	13,695	13,500
Marshall	3,560	2,400	3,930	13,000
New Hartford	69,000	99,400	31,860	703,020
Paris	.....	.....	10,815	87,240
Remsen	4,610	.....	10,675	.....
Rome, city	232,520	.....	98,425	8,000
Sangerfield	10,125	.....	5,800	5,600
Steuben	.....	.....	4,535	.....
Trenton	78,690	164,550	6,770	48,100
Utica, city	1,071,400	803,500	345,065	5,639,745
Vernon	2,700	.....	35,625	27,800
Verona	.....	200	35,570	14,650
Vienna	3,000	4,520	4,160	2,060
Western	.....	.....	5,545	500
Westmoreland	.....	.....	43,950	18,400
Whitestown	92,540	86,000	95,465	574,385
Total	$1,603,130	$1,503,820	$825,370	$7,593,370

uch railroads may operate a part of their system by electric power,

ONONDAGA

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Camillus	$2,912,856	$657,300	$85,000
Cicero	1,505,945	52,100	128,300
Clay	1,683,712	188,055	22,990
De Witt	5,379,172	868,200	92,450
Elbridge	2,477,391	489,500	165,425
Fabius	858,242	65,000	.....
Geddes	7,068,190	330,720	148,600
La Fayette	985,090	15,000	.....
Lysander	3,140,232	152,150	95,200
Manlius	3,803,617	805,400	63,600
Marcellus	1,749,526	.....	157,550
Onondaga	3,323,246	180,000	235,220
Otisco	540,660	.....	.....
Pompey	1,454,581	15,000	.....
Salina	1,863,349	90,440	89,030
Skaneateles	3,175,708	.....	93,400
Spafford	623,984	.....	.....
Syracuse, city	144,844,942	5,875,495	3,371,070
Tully	1,034,970	86,560	.....
Van Buren	2,316,536	390,250	147,650
Total	$190,741,949	$10,261,170	$4,895,485

ONTARIO

Bristol	$579,195	.....	.....
Canadice	330,227	.....	.....
Canandaigua, city	4,941,270	$306,852	$247,018
Canandaigua	1,794,842	168,000	45,916
East Bloomfield	1,413,303	70,500	.....
Farmington	1,333,960	278,035	35,000
Geneva, city	9,536,093	535,420	38,000
Geneva	1,166,745	277,550	7,650
Gorham	1,684,672	65,670	.....
Hopewell	1,250,909	160,000	68,375
Manchester	2,869,095	423,200	77,013
Naples	746,372	28,975	.....
Phelps	3,239,275	690,000	.....
Richmond	759,960	.....	.....
Seneca	2,003,090	200,000	59,100
South Bristol	356,780	.....	.....
Victor	2,085,042	405,340	79,450
West Bloomfield	859,270	56,500	105
Total	$36,950,100	$3,666,042	$657,627

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Camillus	$53,185	$174,625	$30,705	$63,340
Cicero	1,165	.....	10,230	27,150
Clay	450	.....	5,360	7,400
De Witt	53,625	87,700	37,690	498,435
Elbridge	36,140	8,095	18,610	41,900
Fabius	.....	.....	8,240	57,650
Geddes	56,800	6,480	22,680	4,243,045
La Fayette	.....	400	20,340	55,600
Lysander	68,040	.....	49,080	93,100
Manlius	14,400	.....	56,430	59,400
Marcellus	10,500	147,350	20,115	2,000
Onondaga	9,280	.....	34,920	75,900
Otisco	.....	32,400	1,920	1,840
Pompey	.....	.....	15,080	3,400
Salina	12,075	5,850	23,345	187,450
Skaneateles	.....	7,240	26,285	88,700
Spafford	.....	5,200	1,310	5,500
Syracuse, city	4,203,150	30,220	1,961,600	15,873,860
Tully	.....	.....	17,160	389,200
Van Buren	39,210	.....	27,730	32,200
Total	$4,558,020	$505,560	$2,288,830	$21,807,070

COUNTY.

Bristol	$3,280	.....	$6,655	.....
Canadice	1,600	.....	3,477	.....
Canandaigua, city	77,404	.....	38,539	$309,300
Canandaigua	456	.....	16,940	.....
East Bloomfield	12,149	.....	13,389	4,800
Farmington	21,000	.....	19,560	.....
Geneva, city	251,160	.....	55,470	1,440,810
Geneva	520	.....	8,925	1,000
Gorham	4,250	.....	6,822	3,500
Hopewell	13,725	.....	9,554	.....
Manchester	26,858	.....	30,212	318,400
Naples	2,080	.....	13,097	1,700
Phelps	53,265	.....	48,605	82,200
Richmond	13,350	.....	6,720	1,400
Seneca	3,525	.....	23,350	14,600
South Bristol	.....	.....	4,046	500
Victor	6,320	.....	28,862	203,700
West Bloomfield	14,505	.....	8,305	.....
Total	$505,447	.....	$342,528	$2,381,910

such railroads may operate a part of their system by electric power.

ORANGE

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads *	Assessed value of electric railroads.
Blooming Grove	$1,286,832	$150,247	.....
Chester	1,255,530	155,320	.....
Cornwall	2,161,801	420,585	.....
Crawford	745,317	40,000	.....
Deer Park	738,850	416,800	$4,450
Goshen	2,495,628	155,175	3,510
Greenville	272,078	15,000	.....
Hamptonburg	897,427	268,025	.....
Highlands	1,217,367	.....	.....
Middletown, city	7,212,895	445,420	20,775
Minisink	575,142	52,400	.....
Monroe	1,276,575	81,940	.....
Montgomery	2,839,347	485,460	43,840
Mount Hope	1,237,237	609,000	.....
Newburg, city	13,528,376	721,125	162,300
Newburg	2,370,605	69,000	43,400
New Windsor	1,553,006	161,000	.....
Port Jervis, city	2,660,069	281,100	17,250
Tuxedo	4,782,290	59,000	.....
Wallkill	1,750,497	528,500	35,750
Warwick	3,477,558	250,480	.....
Wawayanda	740,168	74,800	.....
Woodbury	1,757,616	239,683	.....
Total	$56,832,111	$5,680,060	$331,275

ORLEANS

Albion	$3,795,485	$264,680	$95,140
Barre	1,233,850	.....	.....
Carlton	1,599,029	131,000	.....
Clarendon	1,006,610	15,000	5,000
Gaines	1,125,820	.....	1,110
Kendall	1,013,339	78,800	.....
Murray	2,377,579	225,490	60,460
Ridgeway	4,477,760	187,850	73,920
Shelby	2,111,350	84,980	2,000
Yates	1,431,801	105,420	.....
Total	$20,172,623	$1,093,220	$257,630

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Blooming Grove	$5,900	$3,000	$13,795	$133,950
Chester	14,920	10,000	9,000	7,500
Cornwall	30,400	17,200	46,632	191,300
Crawford	.....	.....	4,773	12,000
Deer Park	1,720	32,500	3,210	1,650
Goshen	18,350	.....	24,323	72,600
Greenville	.....	.....	4,233	30,000
Hamptonburg	.....	.....	6,362	30,050
Highlands	4,200	8,400	2,345	.....
Middletown, city	117,500	.....	25,789	.....
Minisink	.....	2,450	2,322	68,500
Monroe	24,460	.....	8,060	58,095
Montgomery	17,420	.....	16,615	142,650
Mount Hope	1,430	300	8,007	17,200
Newburg, city	392,600	.....	123,775	1,067,030
Newburg	5,880	.....	32,270	104,000
New Windsor	10,360	.....	16,676	188,000
Port Jervis, city	66,620	50,200	20,735	19,700
Tuxedo	12,000	6,420	24,375	282,500
Wallkill	800	.....	10,094	18,400
Warwick	16,210	12,050	39,940	73,200
Wawayanda	.....	.....	5,370	21,850
Woodbury	11,880	28,700	12,681	32,075
Total	$752,650	$171,220	$461,382	$2,572,250

COUNTY.

Albion	$40,150	$36,045	$41,662	$213,580
Barre	44,000	.....	13,200	33,270
Carlton	15,680	.....	25,753	.....
Clarendon	31,490	28,950	6,420	19,130
Gaines	1,620	460	13,200	.....
Kendall	.....	.....	9,800	.....
Murray	1,560	13,000	10,105	88,550
Ridgeway	98,100	.....	46,790	221,600
Shelby	42,260	.....	21,790	58,800
Yates	2,400	.....	14,690	55,700
Total	$277,260	$78,455	$203,410	$690,630

Such railroads may operate a part of their system by electric power.

OSWEGO

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Albion	$503,460	$93,100	.....
Amboy	166,270	5,500	.....
Boylston	156,572	.....	.....
Constantia	494,220	102,420	$12,700
Fulton, city	6,077,165	170,260	41,950
Granby	988,275	100,000	21,000
Hannibal	826,322	58,705	.....
Hastings	906,075	177,845	.....
Mexico	1,372,701	103,160	.....
New Haven	678,705	58,200	.....
Orwell	426,587	.....	.....
Oswego, city	12,766,108	1,364,305	91,550
Oswego	1,311,990	125,950	42,400
Palermo	464,095	.....	.....
Parish	470,683	32,685	.....
Redfield	255,655	.....	.....
Richland	1,529,795	248,935	.....
Sandy Creek	862,816	95,350	.....
Schroeppel	1,474,870	142,320	.....
Scriba	811,552	79,900	6,750
Volney	854,593	124,165	32,420
West Monroe	239,426	41,400	.....
Williamstown	336,554	87,210	.....
Total	$33,974,489	$3,211,410	$248,770

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Albion	$1,500	.....	$6,920	$15,400
Amboy	.....	.....	200	150
Boylston	.....	.....	260	5,310
Constantia	.....	$6,900	5,880	15,175
Fulton, city	162,645	.....	42,385	1,764,000
Granby	1,200	11,300	12,260	950
Hannibal	2,380	.....	6,740	2,800
Hastings	3,200	.....	17,250	7,400
Mexico	4,880	.....	24,410	35,500
New Haven	.....	.....	9,970	8,200
Orwell	68,360	.....	1,400	10,395
Oswego, city	440,950	260	145,515	690,340
Oswego	3,200	.....	11,440	1,000
Palermo	.....	.....	2,175	4,250
Parish	1,075	.....	3,090	2,800
Redfield	58,025	.....	450	58,710
Richland	11,800	.....	39,650	22,650
Sandy Creek	4,080	.....	11,730	52,865
Schroeppel	21,800	.....	10,440	116,000
Scriba	.....	.....	10,510	1,000
Volney	3,710	.....	10,845	67,360
West Monroe	.....	.....	1,300	.....
Williamstown	.....	.....	3,890	4,550
Total	$788,805	$18,460	$378,710	$2,886,805

such railroads may operate a part of their system by electric power.

OTSEGO

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Burlington	$530,325	.....	.....
Butternuts	900,080	.....	.....
Cherry Valley	882,869	$45,900	.....
Decatur	168,975	.....	.....
Edmeston	1,036,683	30,000	.....
Exeter	510,256	.....	$12,500
Hartwick	862,810	20,000	40,200
Laurens	579,231	.....	35,150
Maryland	951,857	191,405	.....
Middlefield	913,877	10,000	.....
Milford	1,132,238	132,575	.....
Morris	602,759	.....	.....
New Lisbon	493,918	.....	.....
Oneonta, city	6,001,951	341,415	29,680
Oneonta	734,315	185,000	20,760
Otego	777,674	174,650	.....
Otsego	3,841,550	32,000	44,580
Pittsfield	372,325	2,000	.....
Plainfield	471,155	.....	.....
Richfield	1,427,080	.....	9,075
Roseboom	325,965	.....	.....
Springfield	912,629	.....	.....
Unadilla	1,279,581	167,880	.....
Westford	310,195	.....	.....
Worcester	984,107	162,000	.....
Total	$27,004,405	$1,494,825	$191,945

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Burlington	.....	.....	$4,720	$2,500
Butternuts	$160	$1,200	2,880	5,000
Cherry Valley	1,875	.....	1,470	.....
Decatur	1,850	.....	700	.....
Edmeston	2,000	13,000	4,290	27,100
Exeter	.....	.....	6,310	6,500
Hartwick	22,500	2,100	9,100	8,800
Laurens	.....	.....	3,100	2,000
Maryland	1,405	4,135	9,145	19,355
Middlefield	.....	1,125	6,935	.....
Milford	176,000	.....	9,930	2,525
Morris	280	1,190	2,895	.....
New Lisbon	.....	.....	3,100	.....
Oneonta, city	82,950	133,140	65,785	140,425
Oneonta	500	.....	10,335	2,000
Otego	7,590	.....	25,315	13,250
Otsego	4,850	6,500	12,870	78,400
Pittsfield	.....	.....	2,300	60,000
Plainfield	.....	.....	3,080	1,500
Richfield	7,500	.....	7,340	26,500
Roseboom	.....	.....	1,665	750
Springfield	.....	.....	.....	.....
Unadilla	19,640	640	7,430	4,975
Westford	.....	.....	3,520	.....
Worcester	5,700	25,800	8,090	4,550
Total	$334,800	$188,830	$212,305	$406,130

[a]uch railroads may operate a part of their system by electric power.

PUTNAM

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	A sessed value of steam railroads *	Assessed value of electric railroads.
Carmel	$3,744,027	$128,250	$6,500
Kent	723,570	.....	.....
Patterson	1,373,511	243,825	.....
Philipstown	3,947,747	406,310	2,000
Putnam Valley	430,925	.....	.....
Southeast	5,040,360	512,600	.....
Total	$15,260,140	$1,290,985	$8,500

RENSSELAER

Berlin	$508,887	$102,000	.....
Brunswick	1,779,425	.....	$1,200
East Greenbush	1,413,730	570,000	101,500
Grafton	280,255	.....	.....
Hoosick	4,687,223	577,215	41,000
Nassau	716,250	2,000	61,360
North Greenbush	880,125	45,000	16,000
Petersburg	427,857	167,475	.....
Pittstown	2,254,770	343,890	.....
Poestenkill	337,836	.....	3,000
Rensselaer, city	5,812,641	1,173,312	381,641
Sandlake	674,960	.....	19,200
Schaghticoke	3,224,149	620,977	3,800
Schodack	3,161,540	1,043,711	150,000
Stephentown	415,509	31,350	.....
Troy, city	62,824,949	1,839,442	2,483,000
Total	$89,400,106	$6,516,372	$3,261,701

ROCKLAND

Clarkstown	$6,150,315	$90,000	.....
Haverstraw	3,972,127	177,740	.....
Orangetown	11,302,402	504,175	.....
Ramapo	11,149,124	647,610	.....
Stony Point	1,440,060	159,600	.....
Total	$34,014,028	$1,579,125	.....

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Carmel	.....	.....	$35,763	$38,800
Kent	.....	.....	7,700	7,500
Patterson	.....	.....	13,542	75,350
Philipstown	$2,100	.....	33,685	503,050
Putnam Valley	.....	$11,900	1,500	.....
Southeast	.....	.....	41,033	237,385
Total	$2,100	$11,900	$133,223	$862,085

COUNTY.

Berlin	$2,625	$1,650	$1,750	.....
Brunswick	.....	.....	25,400	.....
East Greenbush	.....	.....	21,300	.....
Grafton	.....	.....	4,580	.....
Hoosick	27,550	.....	39,335	.....
Nassau	.....	.....	6,020	.....
North Greenbush	.....	.....	19,167	.....
Petersburg	1,530	.....	6,947	.....
Pittstown	62,690	.....	10,780	.....
Poestenkill	.....	.....	3,956	.....
Rensselaer, city	.....	.....	62,451	$350,050
Sandlake	.....	.....	5,441	.....
Schaghticoke	167,380	.....	16,940	.....
Schodack	.....	11,200	32,840	.....
Stephentown	.....	.....	4,274	.....
Troy, city	.....	.....	535,670	.....
Total	$261,775	$12,850	$796,851	$350,050

COUNTY.

Clarkstown	$54,800	.....	$84,240	$1,197,520
Haverstraw	68,610	$51,850	40,260	88,500
Orangetown	196,985	58,090	59,755	619,500
Ramapo	156,850	149,405	130,658	719,073
Stony Point	12,780	16,000	21,240	155,500
Total	$490,025	$275,345	$336,153	$2,780,093

such railroads may operate a part of their system by electric power.

SAINT LAWRENCE

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Brasher	$1,033,776	$116,300	.....
Canton	4,690,785	173,980	.....
Clare	269,600	.....	.....
Clifton	587,680	49,135	.....
Colton	1,136,958	22,000	.....
De Kalb	1,537,379	190,000	.....
De Peyster	658,785	.....	.....
Edwards	629,845	46,700	.....
Fine	736,535	94,175	.....
Fowler	1,046,870	75,200	.....
Gouverneur	3,540,547	132,225	.....
Hammond	1,039,839	101,120	.....
Hermon	744,095	5,000	.....
Hopkinton	864,220	.....	.....
Lawrence	775,975	61,800	.....
Lisbon	2,062,992	111,825	.....
Louisville	733,680	9,000	.....
Macomb	511,065	.....	.....
Madrid	1,048,515	54,000	.....
Massena	3,179,399	159,840	.....
Morristown	1,141,004	126,000	.....
Norfolk	1,541,784	222,505	.....
Ogdensburg, city	6,950,436	454,680	$31,960
Oswegatchie	1,692,450	167,185	640
Parishville	611,860	.....	.....
Piercefield	609,981	90,000	.....
Pierrepont	688,230	.....	.....
Pitcairn	217,469	55,260	.....
Potsdam	5,457,138	205,400	.....
Rossie	389,025	22,900	.....
Russell	707,615	.....	.....
Stockholm	1,104,001	83,340	.....
Waddington	966,453	40,9[illegible]0	.....
Total	$48,905,986	$2,870,480	$32,600

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Brasher	$675	.....	$4,690	.....
Canton	47,410	.....	40,420	$548,940
Clare	.....	.....	.....	232,390
Clifton	.....	.....	3,500	373,005
Colton	67,800	.....	3,560	72,530
De Kalb	27,670	.....	19,820	97,000
De Peyster	.....	.....	1,920	.....
Edwards	27,150	.....	3,640	111,055
Fine	40,230	.....	805	93,420
Fowler	18,000	.....	6,400	313,400
Gouverneur	26,600	.....	45,180	197,650
Hammond	.....	.....	12,150	5,600
Hermon	1,540	.....	700	15,950
Hopkinton	850	.....	2,850	140,590
Lawrence	2,000	.....	8,840	3,400
Lisbon	7,935	.....	15,195	.....
Louisville	.....	.....	7,040	1,400
Macomb	.....	.....	5,025	.....
Madrid	4,400	.....	11,360	11,100
Massena	432,380	$32,900	25,485	656,790
Morristown	1,875	.....	13,920	30,300
Norfolk	17,075	.....	5,750	637,900
Ogdensburg, city	164,410	.....	123,300	1,042,510
Oswegatchie	720	.....	30,040	40,450
Parishville	320	640	4,500	26,470
Piercefield	.....	.....	2,815	37,860
Pierrepont	191,420	.....	3,680	2,880
Pitcairn	3,785	.....	595	4,535
Potsdam	59,000	.....	48,295	438,800
Rossie	.....	.....	6,125	25,000
Russell	.....	.....	375	.....
Stockholm	525	.....	9,245	5,200
Waddington	.....	.....	5,145	32,550
Total	$1,143,770	$33,540	$472,365	$5,198,675

such railroads may operate a part of their system by electric power.

SARATOGA

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Ballston	$1,480,949	$165,025	$161,825
Charlton	529,805	.....	.....
Clifton Park	1,431,891	275,365	55,880
Corinth	1,282,087	60,900	.....
Day	107,690	.....	.....
Edinburg	134,430	.....	.....
Galway	492,860	.....	.....
Greenfield	501,519	97,010	2,910
Hadley	319,668	89,700	.....
Half Moon	2,965,758	543,820	74,340
Malta	832,913	.....	28,000
Milton	2,426,956	169,350	106,585
Moreau	2,011,405	126,875	56,215
Northumberland	559,628	92,300	1,500
Providence	162,577	.....	.....
Saratoga Springs	7,138,315	925,390	79,550
Saratoga	1,553,107	87,575	7,950
Stillwater	2,450,426	8,610	125,730
Waterford	2,079,441	118,550	155,475
Wilton	452,689	147,480	30,725
Total	$28,914,114	$2,907,950	$886,685

SCHENECTADY

Duanesburg	$1,410,161	$499,695	.....
Glenville	3,362,025	1,263,965	$312,725
Niskayuna	1,596,670	165,000	215,620
Princetown	380,465	105,200	.....
Rotterdam	2,861,514	751,900	66,900
Schenectady, city	56,286,676	2,181,580	1,649,150
Total	$65,897,511	$4,967,340	$2,244,395

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Ballston	$9,595	.....	$14,745	$6,000
Charlton	40,500	.....	4,875	.....
Clifton Park	71,350	.....	30,300	15,500
Corinth	31,860	.....	7,725	752,970
Day	2,950	.....	350	1,025
Edinburg	.....	.....	165	2,050
Galway	.....	.....	2,940	50
Greenfield	4,700	.....	750	9,490
Hadley	46,950	$995	1,085	102,050
Half Moon	187,470	.....	63,745	165,250
Malta	5,300	.....	19,805	28,315
Milton	23,325	.....	27,520	305,250
Moreau	235,275	10,000	25,875	1,055,715
Northumberland	525	.....	4,410	99,000
Providence	.....	.....	265	3,425
Saratoga Springs	126,200	.....	76,295	604,350
Saratoga	8,785	.....	40,805	200,300
Stillwater	11,520	.....	19,560	720,950
Waterford	25,730	.....	39,500	359,185
Wilton	18,850	.....	32,675	13,035
Total	$850,885	$10,995	$413,390	$4,443,910

COUNTY.

Duanesburg	$2,160	$14,860	$7,760	.....
Glenville	62,995	.....	63,825	$27,675
Niskayuna	14,025	.....	16,955	80,610
Princetown	.....	.....	3,140	.....
Rotterdam	3,650	.....	12,185	84,100
Schenectady, city	836,675	.....	368,650	10,303,140
Total	$919,505	$14,860	$472,515	$10,495,525

such railroads may operate a part of their system by electric power.

SCHOHARIE

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Blenheim	$247,806	.....	.....
Broome	292,690	.....	.....
Carlisle	616,028	.....	.....
Cobleskill	2,585,707	$123,420	.....
Conesville	238,870	.....	.....
Esperance	579,693	93,795	.....
Fulton	520,965	.....	.....
Gilboa	596,866	31,000	.....
Jefferson	468,211	2,000	.....
Middleburg	1,182,118	.....	.....
Richmondville	1,000,756	260,825	.....
Schoharie	1,159,938	14,650	.....
Seward	702,202	72,155	.....
Sharon	1,350,240	67,140	.....
Summit	394,095	.....	.....
Wright	476,472	.....	.....
Total	$12,412,657	$664,985	.....

SCHUYLER

Catharine	$508,731	$117,250	.....
Cayuta	270,650	.....	.....
Dix	1,789,269	279,315	$14,950
Hector	1,998,556	242,590	.....
Montour	863,557	155,780	34,085
Orange	257,778	.....	.....
Reading	838,220	150,920	300
Tyrone	461,010	.....	.....
Total	$6,987,771	$945,855	$49,335

SENECA

Covert	$1,333,050	$85,160	.....
Fayette	2,224,592	221,475	.....
Junius	677,635	15,500	.....
Lodi	1,145,083	168,000	.....
Ovid	1,458,682	152,920	.....
Romulus	1,292,566	235,980	.....
Seneca Falls	4,488,751	242,065	$63,490
Tyre	660,345	.....	.....
Varick	988,007	184,905	.....
Waterloo	2,985,421	258,840	97,400
Total	$17,254,132	$1,564,845	$160,890

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Blenheim	.....	.....	$1,080	.....
Broome	.....	.....	1,160	.....
Carlisle	.....	.....	5,480	$160
Cobleskill	$6,175	.....	15,975	120,000
Conesville	.....	$160	1,480	2,975
Esperance	9,300	75	800	1,725
Fulton	.....	.....	2,220	.....
Gilboa	.....	3,375	4,710	5,500
Jefferson	.....	10,925	2,560	.....
Middleburg	2,200	11,500	2,045	5,500
Richmondville	2,240	.....	7,170	5,500
Schoharie	8,700	425	6,720	.....
Seward	.....	.....	4,385	.....
Sharon	2,850	.....	10,500	26,000
Summit	.....	.....	2,870	3,100
Wright	.....	.....	3,410	550
Total	$31,465	$26,460	$72,565	$165,510

COUNTY.

Catharine	.....	.....	$9,525	$5,500
Cayuta	.....	.....	1,480	.....
Dix	$20,140	.....	10,770	58,400
Hector	.....	.....	14,670	.....
Montour	5,850	.....	10,865	30,500
Orange	.....	.....	3,320	.....
Reading	200	.....	8,085	109,000
Tyrone	.....	.....	3,375	.....
Total	$26,190	.....	$62,090	$203,400

COUNTY.

Covert	$2,800	.....	$14,400	$12,400
Fayette	2,625	$2,100	17,965	190,900
Junius	.....	.....	12,880	.....
Lodi	.....	.....	6,750	.....
Ovid	3,475	.....	9,640	.....
Romulus	.....	.....	8,475	21,000
Seneca Falls	89,630	98,600	39,900	599,650
Tyre	4,000	.....	13,920	.....
Varick	.....	.....	6,485	100
Waterloo	74,370	27,400	26,780	552,500
Total	$176,900	$128,100	$157,195	$1,376,550

uch railroads may operate a part of their system by electric power.

STEUBEN

Statement of assessment of incorporated

CITIES AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Addison	$1,198,207	$112,075	.....
Avoca	1,533,215	261,800	.....
Bath	3,733,310	410,440	.....
Bradford	267,836	.....	.....
Cameron	550,479	115,000	.....
Campbell	750,874	263,800	.....
Canisteo	1,409,667	236,800	$17,755
Caton	531,456	.....	.....
Cohocton	1,673,217	347,400	.....
Corning, city	9,280,116	651,410	132,300
Corning	1,069,941	395,000	56,375
Dansville	993,402	77,000	.....
Erwin	1,522,870	457,840	8,400
Freemont	508,795	.....	.....
Greenwood	585,443	25,000	.....
Hartsville	254,545	.....	.....
Hornby	365,636	80,450	.....
Hornell, city	7,273,816	494,155	40,900
Hornellsville	1,425,104	298,400	18,000
Howard	649,708	.....	.....
Jasper	633,199	.....	.....
Lindley	457,706	120,060	.....
Prattsburg	947,996	10,840	.....
Pulteney	703,125	.....	.....
Rathbone	583,473	156,000	.....
Thurston	385,010	.....	.....
Troupsburg	521,497	.....	.....
Tuscarora	447,860	50,000	.....
Urbana	1,973,815	76,860	.....
Wayland	1,688,511	319,950	.....
Wayne	372,940	.....	.....
West Union	401,377	25,000	.....
Wheeler	578,155	30,600	.....
Woodhull	662,410	.....	.....
Total	$45,934,711	$5,015,880	$273,730

* This includes total assessment of steam railroads even though

COUNTY.

companies by cities and towns for the year 1913.

CITIES AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Addison	$3,800	.....	$13,405	$3,800
Avoca	1,250	.....	16,010	.....
Bath	.....	.....	57,790	.....
Bradford	.....	.....	425	.....
Cameron	.....	.....	8,750	27,000
Campbell	.....	.....	13,075	18,750
Canisteo	.....	.....	21,060	.....
Caton	71,000	.....	16,860	.....
Cohocton	16,575	.....	19,645	.....
Corning, city	.....	.....	61,520	.....
Corning	17,600	.....	14,310	12,850
Dansville	.....	.....	8,230	.....
Erwin	.....	.....	23,035	13,125
Freemont	.....	.....	350	.....
Greenwood	31,500	.....	7,895	42,595
Hartsville	.....	.....	.....	.....
Hornby	.....	.....	1,050	20,850
Hornell, city	206,650	.....	107,140	6,600
Hornellsville	10,475	.....	17,795	3,000
Howard	.....	.....	3,000	.....
Jasper	.....	.....	3,065	41,310
Lindley	900	.....	4,840	.....
Prattsburg	.....	.....	6,350	.....
Pulteney	.....	.....	4,585	250
Rathbone	.....	.....	11,415	51,000
Thurston	.....	.....	1,495	19,000
Troupsburg	.....	.....	70	.....
Tuscarora	6,200	.....	2,130	.....
Urbana	.....	.....	7,390	1,000
Wayland	.....	.....	20,155	.....
Wayne	.....	.....	3,695	400
West Union	14,850	.....	2,470	36,990
Wheeler	.....	.....	3,055	.....
Woodhull	.....	.....	3,315	.....
Total	$380,800	.....	$485,375	$298,520

such railroads may operate a part of their system by electric power.

SUFFOLK

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Babylon	$6,082,331	$6,325	$62,150
Brookhaven	20,465,577	681,300	63,050
East Hampton	4,728,820	15,940	.....
Huntington	11,860,797	122,830	56,250
Islip	21,401,537	311,040	36,500
Riverhead	4,305,393	141,300	.....
Shelter Island	1,951,165	.....	.....
Smithtown	4,369,338	114,915	.....
Southampton	12,512,021	387,500	.....
Southold	7,671,511	219,450	.....
Total	$95,348,490	$2,000,600	$217,950

SULLIVAN

Bethel	$509,470	.....	.....
Callicoon	330,075	.....	.....
Cochecton	433,615	$152,000	.....
Delaware	481,702	157,200	.....
Fallsburg	643,910	170,000	.....
Forestburg	230,225	40,000	.....
Freemont	410,762	147,000	.....
Highland	169,860	2,500	.....
Liberty	1,345,952	188,050	.....
Lumberland	285,683	3,225	.....
Mamakating	810,565	249,415	.....
Neversink	175,015	.....	.....
Rockland	578,978	145,620	.....
Thompson	967,971	24,000	.....
Tusten	311,442	153,200	.....
Total	$7,685,225	$1,432,210	.....

TIOGA

Barton	$3,626,615	$489,175	$56,900
Berkshire	436,480	50,000	.....
Candor	1,385,475	182,150	.....
Newark Valley	921,699	76,980	.....
Nichols	1,074,090	262,260	.....
Owego	5,124,180	725,455	.....
Richford	419,524	72,750	.....
Spencer	778,110	132,045	.....
Tioga	1,207,130	347,200	.....
Total	$14,973,303	$2,338,015	$56,900

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Babylon	$60,700	$51,370	$63,160	$311,430
Brookhaven	167,685	138,525	224,640	2,556,920
East Hampton	35,640	31,800	35,275	529,040
Huntington	94,320	71,200	79,720	321,865
Islip	117,860	137,800	153,220	1,230,810
Riverhead	4,925	6,140	40,330	112,005
Shelter Island	.....	.....	18,610	801,000
Smithtown	8,400	.....	42,425	139,800
Southampton	98,540	90,100	137,300	818,124
Southold	6,350	8,990	58,770	818,156
Total	$594,420	$535,925	$853,450	$7,639,150

COUNTY.

Bethel	.....	.....	$9,875	$3,500
Callicoon	.....	.....	940	.....
Cochecton	.....	.....	5,535	77,380
Delaware	.....	.....	3,380	25,000
Fallsburg	.....	.....	6,960	.....
Forestburg	.....	.....	2,100	20,050
Freemont	.....	.....	2,596	32,050
Highland	.....	.....	1,060	21,250
Liberty	.....	.....	7,090	.....
Lumberland	.....	.....	385	28,000
Mamakating	.....	.....	7,575	50
Neversink	.....	.....	1,180	.....
Rockland	.....	.....	1,680	.....
Thompson	.....	.....	14,000	50
Tusten	.....	.....	9,090	1,025
Total	.....	.....	$73,815	$208,355

COUNTY.

Barton	$38,175	.....	$48,510	$150,725
Berkshire	.....	.....	3,300	.....
Candor	4,250	.....	17,850	9,000
Newark Valley	.....	.....	7,290	15,300
Nichols	480	$4,000	14,190	5,000
Owego	48,390	63,050	58,475	105,600
Richford	.....	.....	4,510	.....
Spencer	900	.....	4,155	1,760
Tioga	.....	.....	14,700	50,825
Total	$92,195	$67,050	$172,980	$338,210

uch railroads may operate a part of their system by electric power.

TOMPKINS

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Caroline	$848,167	$98,000	.....
Danby	731,995	66,550	.....
Dryden	2,280,336	240,770	.....
Enfield	541,307	.....	.....
Groton	1,814,734	79,275	.....
Ithaca, city	11,174,539	199,925	$147,950
Ithaca	1,689,735	172,590	10,920
Lansing	1,315,400	147,250	.....
Newfield	757,923	53,000	.....
Ulysses	1,306,588	80,980	.....
Total	$22,460,724	$1,138,340	$158,870

ULSTER

Denning	$130,628	.....	.....
Esopus	1,607,262	$235,850	.....
Gardiner	534,938	55,800	.....
Hardenburg	135,985	.....	.....
Hurley	620,994	55,400	.....
Kingston, city	16,345,940	633,780	$52,750
Kingston	28,741	3,000	.....
Lloyd	1,546,546	1,027,720	88,500
Marbletown	978,090	65,575	.....
Marlboro	914,222	12,240	.....
New Paltz	952,517	55,454	27,000
Olive	857,369	77,450	.....
Plattekill	394,535	61,630	.....
Rochester	422,671	62,600	.....
Rosendale	671,082	74,250	.....
Saugerties	3,768,014	2,400	.....
Shandaken	1,111,825	2,320	.....
Shawangunk	646,115	51,100	.....
Ulster	1,125,444	129,100	.....
Wawarsing	1,511,291	4,875	.....
Woodstock	549,636	.....	.....
Total	$34,853,845	$2,610,544	$168,250

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Caroline	.....	.....	$11,865	.....
Danby	.....	.....	4,995	.....
Dryden	.....	.....	25,045	.....
Enfield	$700	.....	5,070	.....
Groton	.....	.....	29,145	.....
Ithaca, city	328,110	.....	160,555	.....
Ithaca	750	.....	11,475	.....
Lansing	.....	.....	8,190	.....
Newfield	.....	.....	6,590	.....
Ulysses	6,870	.....	11,410	.....
Total	$336,430	.....	$274,340	.....

COUNTY.

Denning	.....	.....	$840	.....
Esopus	$2,775	.....	22,747	$185,135
Gardiner	1,925	.....	12,830	11,350
Hardenburg	.....	.....	690	1,612
Hurley	1,300	.....	4,028	850
Kingston, city	446,080	.....	166,690	1,826,020
Kingston	.....	.....	420	1,930
Lloyd	51,680	$6,250	37,197	73,500
Marbletown	9,565	.....	8,020	.....
Marlboro	16,960	.....	22,397	13,050
New Paltz	9,585	11,670	7,042	10,000
Olive	.....	.....	8,910	24,000
Plattekill	.....	.....	4,270	.....
Rochester	3,000	.....	4,191	.....
Rosendale	13,545	.....	5,517	169,750
Saugerties	13,600	.....	37,880	.....
Shandaken	1,200	6,480	6,060	.....
Shawangunk	2,950	.....	7,960	1,400
Ulster	3,000	.....	27,112	144,925
Wawarsing	30,110	.....	22,099	4,500
Woodstock	.....	.....	4,120	700
Total	$607,275	$24,400	$411,120	$2,468,722

such railroads may operate a part of their system by electric power.

WARREN

Statement of assessment of incorporated

CITY AND TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Bolton	$720,912	.....	.....
Caldwell	885,847	.....	$11,450
Chester	295,294	.....	.....
Glens Falls, city	8,175,791	$83,100	86,675
Hague	270,752	.....	.....
Horicon	148,660	.....	.....
Johnsburg	539,011	55,000	.....
Luzerne	206,146	.....	.....
Queensbury	1,160,933	82,500	68,745
Stony Creek	114,791	27,000	.....
Thurman	152,345	48,000	.....
Warrensburg	671,643	15,100	10,385
Total	$13,342,125	$310,700	$177,255

WASHINGTON

Argyle	$951,943	.....	.....
Cambridge	1,059,832	$35,000	.....
Dresden	235,203	100,000	.....
Easton	1,394,370	70,070	$8,500
Fort Ann	877,319	121,150	.....
Fort Edward	2,241,026	96,725	65,600
Granville	2,642,326	84,225	.....
Greenwich	2,358,344	76,875	39,825
Hampton	326,010	126,500	.....
Hartford	562,889	.....	.....
Hebron	823,405	.....	.....
Jackson	680,785	64,400	.....
Kingsbury	3,082,953	31,090	31,010
Putnam	334,490	98,200	.....
Salem	1,278,851	104,885	.....
White Creek	1,366,335	25,050	.....
Whitehall	2,253,426	408,980	.....
Total	$22,469,507	$1,443,150	$144,935

* This includes total assessment of steam railroads even though

COUNTY.

companies by city and towns for the year 1913.

CITY AND TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Bolton	$2,400	.....	$2,400	$60,100
Caldwell	2,850	.....	11,715	95,500
Chester	2,600	.....	5,700	.....
Glens Falls, city	178,800	.....	96,200	1,014,675
Hague	.....	.....	1,400	21,025
Horicon	.....	.....	1,240	5,500
Johnsburg	2,150	$750	4,775	2,270
Luzerne	25,100	.....	850	7,900
Queensbury	43,100	2,250	16,245	221,285
Stony Creek	.....	.....	200	.....
Thurman	.....	.....	1,740	.....
Warrensburg	800	.....	5,345	26,050
Total	$257,800	$3,000	$147,810	$1,454,305

COUNTY.

Argyle	.....	.....	$10,400	$5,300
Cambridge	$12,750	$2,625	8,840	.....
Dresden	.....	.....	10,230	4,375
Easton	47,570	10,400	10,780	121,800
Fort Ann	28,650	.....	16,650	17,045
Fort Edward	30,150	3,300	19,090	490,675
Granville	45,740	.....	22,295	72,300
Greenwich	28,150	12,500	14,225	463,125
Hampton	111,775	.....	2,100	354,700
Hartford	.....	.....	6,975	200
Hebron	.....	.....	3,680	.....
Jackson	5,500	8,375	4,370	.....
Kingsbury	27,720	49,600	37,345	746,000
Putnam	.....	.....	13,505	850
Salem	1,600	.....	4,040	12,400
White Creek	3,900	6,750	6,970	14,000
Whitehall	18,925	.....	35,555	149,550
Total	$362,430	$93,550	$227,030	$2,452,320

[a]uch railroads may operate a part of their system by electric power.

WAYNE

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Arcadia	$5,165,998	$662,260	$113,745
Butler	773,912	4,250	.....
Galen	3,166,185	842,540	102,050
Huron	875,836	16,375	.....
Lyons	3,214,163	356,580	67,640
Macedon	1,853,021	482,855	89,875
Marion	1,077,915	.....	6,660
Ontario	1,193,987	82,075	70,105
Palmyra	2,967,300	484,335	75,170
Rose	1,066,772	87,355	.....
Savannah	1,217,101	404,850	69,790
Sodus	2,379,149	261,085	113,100
Walworth	1,092,239	.....	.....
Williamson	1,724,770	75,890	59,380
Wolcott	1,295,445	108,285	.....
Total	$29,063,793	$3,868,735	$767,515

WESTCHESTER

Bedford	$9,162,344	$210,604	.....
Cortlandt	18,946,673	1,565,445	$83,100
Eastchester	7,342,306	424,752	110,350
Greenburg	45,666,514	1,543,132	149,045
Harrison	6,479,614	253,816	62,205
Lewisboro	1,871,602	70,000	.....
Mamaroneck	14,153,736	713,725	143,100
Mount Pleasant	12,144,374	666,800	.....
Mount Vernon, city	39,691,165	1,412,870	1,311,015
New Castle	4,496,939	161,250	.....
New Rochelle, city	40,860,708	1,305,500	439,610
North Castle	3,078,114	200,000	3,525
North Salem	2,637,112	140,000	.....
Ossining	13,141,276	632,005	34,000
Pelham†	6,652,631	.....	.....
Poundridge	611,791	.....	25
Rye†	21,955,824	.....	.....
Scarsdale	6,164,062	80,000	120,240
Somers	2,162,593	130,453	.....
White Plains†	19,282,139	.....	.....
Yonkers, city	117,294,587	6,514,660	801,950
Yorktown	2,210,781	67,000	.....
Total	$396,006,885	$16,092,012	$3,258,165

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Arcadia	$103,875	.....	$39,930	$5,000
Butler	1,050	.....	6,210	.....
Galen	21,050	.....	23,340	.....
Huron	5,700	.....	6,150	.....
Lyons	52,845	.....	25,900	8,500
Macedon	21,505	.....	24,355	2,500
Marion	4,480	.....	3,850	.....
Ontario	6,900	.....	9,860	.....
Palmyra	41,445	.....	23,235	3,000
Rose	4,800	.....	6,765	.....
Savannah	5,885	.....	11,190	.....
Sodus	4,340	.....	18,955	.....
Walworth	.....	.....	5,625	.....
Williamson	10,400	.....	10,130	.....
Wolcott	10,725	.....	11,920	.....
Total	$295,000	.....	$227,415	$19,000

COUNTY.

Bedford	$51,250	$12,625	$121,225	$194,700
Cortlandt	450,880	136,000	174,326	2,125,950
Eastchester	124,000	318,199	92,606	1,476,106
Greenburg	524,550	400,925	967,867	3,238,075
Harrison	72,800	36,120	40,025	259,338
Lewisboro	1,512	1,550	36,330	167,330
Mamaroneck	279,000	255,150	154,701	1,296,815
Mount Pleasant	155,890	208,820	141,995	754,490
Mount Vernon, city	859,650	424,515	248,965	349,150
New Castle	82,360	20,000	57,200	106,375
New Rochelle, city	874,320	180,800	329,760	1,416,847
North Castle	4,562	.....	32,939	244,300
North Salem	20,231	.....	20,026	45,000
Ossining	281,875	6,000	161,481	675,424
Pelham†	.....	.....	.....	.....
Poundridge	.....	31,800	9,059	.....
Rye†	.....	.....	.....	.....
Scarsdale	53,240	30,420	99,472	377,970
Somers	6,460	.....	23,904	93,325
White Plains†	.....	.....	.....	.....
Yonkers, city	1,891,600	109,700	716,990	12,066,640
Yorktown	5,800	.....	13,320	29,800
Total	$5,740,020	$2,172,624	$3,442,191	$24,917,635

such railroads may operate a part of their system by electric power. † No report.

WYOMING

Statement of assessment of incorporated

TOWNS.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Arcade	$1,411,139	$73,960	.....
Attica	1,743,072	108,960	.....
Bennington	741,898	4,000	.....
Castile	1,915,138	99,825	.....
Covington	664,457	46,550	.....
Eagle	633,426	.....	.....
Gainesville	1,440,853	250,770	.....
Genesee Falls	388,747	36,480	.....
Java	727,725	10,025	.....
Middlebury	1,002,654	180,895	.....
Orangeville	432,312	.....	.....
Perry	3,165,890	23,570	.....
Pike	616,039	1,400	.....
Sheldon	822,075	11,550	.....
Warsaw	2,931,495	229,620	.....
Wethersfield	465,418	.....	.....
Total	$19,102,338	$1,077,605	.....

YATES

Barrington	$620,775	.....	.....
Benton	1,664,702	$83,410	$51,820
Italy	446,872	.....	.....
Jerusalem	1,394,349	.....	41,500
Middlesex	721,401	48,250	.....
Milo	3,987,882	216,230	9,100
Potter	859,518	1,350	.....
Starkey	1,883,123	218,700	.....
Torrey	781,947	181,590	.....
Total	$12,360,569	$749,530	$102,420

* This includes total assessment of steam railroads even though

COUNTY.

companies by towns for the year 1913.

TOWNS.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Arcade	.....	.....	$17,695	$56,675
Attica	$27,650	.....	21,215	69,600
Bennington	.....	.....	7,130	1,800
Castile	4,650	.....	10,635	59,465
Covington	19,410	.....	9,665	8,050
Eagle	.....	.....	.....	.....
Gainesville	.....	$10,000	12,135	159,000
Genesee Falls	.....	1,425	5,210	22,725
Java	.....	.....	8,340	6,100
Middlebury	8,230	500	3,830	23,800
Orangeville	.....	.....	11,690	.....
Perry	59,450	.....	47,750	361,400
Pike	2,250	.....	7,325	5,800
Sheldon	.....	.....	9,740	3,000
Warsaw	16,600	.....	48,000	148,750
Wethersfield	.....	.....	6,770	.....
Total	$138,240	$11,925	$227,130	$926,165

COUNTY.

Barrington	.....	.....	$6,450	.....
Benton	.....	.....	9,625	.....
Italy	.....	.....	3,335	.....
Jerusalem	.....	.....	12,110	.....
Middlesex	.....	.....	5,455	.....
Milo	$51,200	.....	18,620	.....
Potter	1,400	.....	970	.....
Starkey	910	.....	8,430	.....
Torrey	.....	.....	1,035	.....
Total	$53,510	.....	$66,030	.....

such railroads may operate a part of their system by electric power.

RECAPITU

Statement of assessment of incorporated

COUNTIES.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Albany	$146,222,141	$8,928,944	$4,829,670
Allegany	20,820,359	1,834,490	56,930
Broome	51,203,276	3,701,948	587,570
Cattaraugus	34,679,116	4,204,774	448,320
Cayuga	43,369,458	3,090,065	737,002
Chautauqua	61,610,889	6,007,292	1,301,305
Chemung	35,265,353	2,351,153	918,704
Chenango	18,613,589	1,662,360	.....
Clinton	11,313,118	1,332,694	22,850
Columbia	28,713,474	5,434,450	745,900
Cortland	18,055,801	1,003,456	202,622
Delaware	17,598,968	2,117,305	.....
Dutchess	70,068,693	8,479,160	286,760
Erie	414,895,421	46,310,747	9,477,363
Essex	14,065,288	1,153,251	.....
Franklin	14,187,172	1,301,882	.....
Fulton	19,082,692	.....	669,357
Genesee	28,489,696	5,298,766	55,800
Greene	13,003,317	525,710	21,800
Hamilton	4,961,439	112,825	.....
Herkimer	34,701,810	3,866,108	882,986
Jefferson	49,383,224	2,584,750	134,950
Lewis	11,454,086	581,410	.....
Livingston	28,880,814	3,104,755	.....
Madison	22,375,346	2,641,363	716,597
Monroe	257,943,595	10,895,111	8,832,014
Montgomery	32,661,236	3,816,570	709,162
Nassau	105,055,173	1,810,367	640,638
New York (Greater)	8,681,000,630	201,225,309	266,609,299
Niagara	75,854,082	4,928,521	1,857,428
Oneida	88,309,247	4,720,760	1,337,970
Onondaga	190,741,949	10,261,170	4,895,485
Ontario	36,950,100	3,666,042	657,627
Orange	56,832,111	5,680,060	331,275
Orleans	20,172,623	1,093,220	257,630
Oswego	33,974,489	3,211,410	248,770
Otsego	27,004,405	1,494,825	191,945
Putnam	15,260,140	1,290,895	8,500
Rensselaer	89,400,106	6,516,372	3,261,701
Rockland	34,014,028	1,579,125	.....
Saint Lawrence	48,905,986	2,870,480	32,600
Saratoga	28,914,114	2,907,950	886,685
Schenectady	65,897,511	4,967,340	2,244,395
Schoharie	12,412,657	664,985	.....
Schuyler	6,987,771	945,855	49,335
Seneca	17,254,132	1,564,845	160,890
Steuben	45,934,711	5,015,880	273,730
Suffolk	95,348,490	2,000,600	217,950

LATION.

companies by counties for the 1913.

COUNTIES.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Albany	$3,313,885	$226,520	$1,515,938	$17,584,490
Allegany	496,745	51,095	225,795	252,960
Broome	806,822	97,956	392,029	1,869,705
Cattaraugus	1,169,066	55,290	497,715	2,355,920
Cayuga	770,657	16,100	399,417	2,791,631
Chautauqua	986,969	12,200	634,540	.....
Chemung	549,090	491,770	215,830	3,461,695
Chenango	79,645	110,535	126,625	532,780
Clinton	117,665	.....	165,922	875,556
Columbia	29,410	6,120	296,331	3,366,198
Cortland	127,200	10,000	186,097	637,750
Delaware	71,360	117,225	111,630	567,860
Dutchess	1,079,440	59,015	472,425	3,978,560
Erie	11,037,900	860,554	3,666,481	47,927,689
Essex	78,400	10,850	144,762	1,761,070
Franklin	154,355	31,920	177,262	1,044,479
Fulton	721,270	163,372	184,926	7,375
Genesee	859,483	.....	468,379	1,699,275
Greene	135,922	37,895	100,854	999,810
Hamilton	.....	1,100	8,373	14,900
Herkimer	630,141	91,972	309,774	2,341,220
Jefferson	737,205	.....	442,183	4,798,035
Lewis	175,065	2,000	62,228	277,885
Livingston	166,220	425,720	554,904	469,178
Madison	132,313	2,750	232,620	601,950
Monroe	8,696,750	376,585	2,156,595	10,400,400
Montgomery	415,328	60,973	295,694	473,572
Nassau	623,258	776,910	952,713	8,297,587
New York (Greater)	217,788,861	4,384,389	96,585,631	1,200,030,877
Niagara	11,470,077	183,950	562,506	13,657,478
Oneida	1,603,130	1,503,820	825,370	7,593,370
Onondaga	4,558,020	505,560	2,288,830	21,807,070
Ontario	505,447	.....	342,528	2,381,910
Orange	752,650	171,220	461,382	2,572,250
Orleans	277,260	78,455	203,410	690,630
Oswego	788,805	18,460	378,710	2,886,805
Otsego	334,800	188,830	212,305	406,130
Putnam	2,100	11,900	133,223	862,085
Rensselaer	261,775	12,850	796,851	350,050
Rockland	490,025	275,345	336,153	2,780,093
Saint Lawrence	1,143,770	33,540	472,365	5,198,675
Saratoga	850,885	10,995	413,390	4,443,910
Schenectady	919,505	14,860	472,515	10,495,525
Schoharie	31,465	26,460	72,565	165,510
Schuyler	26,190	.....	62,090	203,400
Seneca	176,900	128,100	157,195	1,376,550
Steuben	380,800	.....	485,375	298,520
Suffolk	594,420	535,925	853,450	7,639,150

RECAPITULA

Statement of assessment of incorporated

COUNTIES.	Assessed value of real and personal property including special franchises.	Assessed value of steam railroads.*	Assessed value of electric railroads.
Sullivan	$7,685,225	$1,432,210	.....
Tioga	14,973,303	2,338,015	$56,900
Tompkins	22,460,724	1,138,340	158,870
Ulster	34,853,845	2,610,544	168,250
Warren	13,342,125	310,700	177,255
Washington	22,469,507	1,443,150	144,935
Wayne	29,063,793	3,868,735	767,515
Westchester	396,006,885	16,092,012	3,258,165
Wyoming	19,102,338	1,077,605	.....
Yates	12,360,569	749,530	102,420
Total	$11,852,162,140	$431,818,281	$320,635,825

* This includes total assessment of steam railroads even though

LOCAL ASSESSMENT OF PUBLIC SERVICE CORPORATIONS AND ALL OTHER CORPORATIONS IN THE STATE FOR THE YEAR 1913

Public Service Corporations
$1,178,392,837

All Other Corporations
$1,438,014,230

Public Service Corporations include Steam Railroads, Electric Railroads, Gas, Electric Light, Heat, Power, Water, Telephone and Telegraph Companies.

TION — Concluded

companies by counties for the year 1913 — Concluded.

COUNTIES.	Assessed value of gas, electric light, heat and power corporations.	Assessed value of water corporations.	Assessed value of telephone and telegraph corporations.	Assessed value of miscellaneous corporations.
Sullivan	.....	.....	$73,815	$208,355
Tioga	$92,195	$67,050	172,980	338,210
Tompkins	336,430	.....	274,340	.....
Ulster	607,275	24,400	411,120	2,468,722
Warren	257,800	3,000	147,810	1,454,305
Washington	362,430	93,550	227,030	2,452,320
Wayne	295,000	.....	227,415	19,000
Westchester	5,740,020	2,172,624	3,442,191	24,917,635
Wyoming	138,240	11,925	227,130	926,165
Yates	53,510	.....	66,030	.....
Total	$285,001,349	$14,553,635	$126,383,747	$1,438,014,230

such railroads may operate a part of their system by electric power.

TABULATION

OF THE

AGGREGATE VALUATIONS OF REAL AND PERSONAL ESTATE, TAXES LEVIED, RECEIPTS, INDEBTEDNESS AND SINKING FUNDS, AND TAX RATES

IN THE

CITIES AND TOWNS OF NEW YORK.

Statistics as to acres of land, assessment of real and personal estate, amount of taxes for State, county, town, and court and stenographer's purposes, receipts from recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes and receipts from other sources obtained from fiscal officials of villages.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

Statistics as to amount of receipts from liquor licenses obtained from the State Excise Department.

ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Albany, city	10,067	$92,231,905	$88,515,318	90
Berne	32,778	665,448	766,359	75
Bethlehem	30,475	3,214,106	3,470,164	80
Coeymans	30,324	2,032,912	2,508,420	70
Cohoes, city	2,600	12,122,141	13,087,874	80
Colonie	3,0253	7,853,647	8,478,675	80
Green Island (including Green Island village)	650	2,516,146	3,104,685	70
Guilderland (including Altamont village)	34,564	1,401,964	1,424,616	85
Knox	25,463	568,725	577,914	95
New Scotland (including Voorheesville village)	35,448	1,588,166	1,714,690	80
Rensselaerville	36,478	726,190	737,923	85
Watervliet, city	931	5,624,082	6,072,735	80
Westerlo	35,920	567,502	653,561	75
Total	305,951	$131,112,934	$131,112,934	.....

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Alfred (including Alfred village)	19,200	$514,241	$572,042	63
Allen	22,764	256,095	256,387	70
Alma	23,349	388,952	383,867	71
Almond	27,374	507,405	564,379	64
Amity (including Belmont village)	21,960	940,470	855,965	77
Andover (including Andover village)	23,756	800,342	728,428	77
Angelica (including Angelica village)	22,741	587,424	579,822	71
Belfast	21,988	781,365	855,610	64
Birdsall	22,267	227,743	234,713	68
Bolivar (including Bolivar village)	22,600	1,139,607	1,064,868	75
Burns (including Canaseraga village)	15,482	535,870	521,589	72
Caneadea	21,950	1,101,325	989,516	78
Centerville	22,000	408,811	392,466	73
Clarksville	22,805	335,268	367,125	64
Cuba (including Cuba village)	22,150	1,349,051	1,500,686	63
Friendship (including Friendship village)	22,760	926,860	969,483	67
Genesee	22,905	526,520	559,078	66
Granger	20,450	435,490	423,885	72
Grove	21,070	299,021	299,468	70
Hume	24,274	1,093,703	995,430	77
Independence	21,572	388,183	412,188	66
New Hudson	22,200	428,775	429,272	70
Rushford	22,350	514,020	545,731	66
Scio	22,289	595,101	585,780	70
Ward	17,455	210,762	211,007	70
Wellsville (including Wellsville village)	22,647	2,133,415	2,076,561	72
West Almond	22,109	199,870	218,861	64
Willing	22,150	337,512	333,145	71
Wirt (including Richburg village)	22,860	596,510	632,359	65
Total	639,477	$18,559,711	$18,559,711	.....

NOTE.— For continuation of this table, see page 308.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Albany county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Albany, city	$13,603,733	$6,184,583	$7,836,500	$7,052,850
Berne	5,300	.....	11,000	9,348
Bethlehem	23,900	.....	72,050	61,241
Coeymans	77,303	38,403	58,140	46,512
Cohoes, city	937,853	771,677	677,300	575,705
Colonie	202,990	.....	700,200	631,180
Green Island (including Green Island village)	.....	.....	499,300	424,405
Guilderland (including Altamont village)	53,134	29,884	17,460	15,714
Knox	2,200	.....	3,950	3,555
New Scotland (including Voorheesville village)	16,150	.....	25,550	21,716
Rensselaerville	20,550	.....	5,825	5,240
Watervliet, city	160,894	133,224	769,375	692,437
Westerlo	5,200	.....	2,315	1,852
Total	$15,109,207	$7,157,771	$10,678,965	$9,541,755

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Allegany county for the year 1913.

Alfred (including Alfred village)	$50,317	$32,952	$21,625	$14,056
Allen	300	.....	5,200	3,640
Alma	2,235	.....	18,515	12,959
Almond	10,400	.....	15,770	10,247
Amity (including Belmont village)	264,460	97,900	29,950	22,462
Andover (including Andover village)	114,835	90,595	35,480	26,606
Angelica (including Angelica village)	61,129	47,439	26,200	18,340
Belfast	53,527	30,477	15,500	10,074
Birdsall	4,600	.....	1,885	1,318
Bolivar (including Bolivar village)	142,732	95,632	43,275	32,456
Burns (including Canaseraga village)	22,325	.....	12,830	9,619
Caneadea	6,900	.....	3,300	2,475
Centerville	.....	.....	3,050	2,287
Clarksville	1,950	.....	4,775	3,103
Cuba (including Cuba village)	372,486	304,086	40,225	28,157
Friendship (including Friendship village)	302,269	231,519	34,550	24,185
Genesee	3,900	.....	50,550	32,858
Granger	1,500	.....	2,500	1,750
Grove	.....	.....	3,985	2,786
Hume	86,957	73,657	14,500	10,875
Independence	39,556	33,906	12,255	7,961
New Hudson	46,150	.....	3,400	2,380
Rushford	18,150	.....	4,955	3,220
Scio	2,700	.....	21,300	14,909
Ward	960	.....	1,700	1,189
Wellsville (including Wellsville village)	646,710	513,160	129,500	97,122
West Almond	.....	.....	1,850	1,201
Willing	.....	.....	11,290	8,461
Wirt (including Richburg village)	3,600	.....	20,250	14,175
Total	$2,260,648	$1,551,323	$590,165	$420,871

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Albany, city	$52,938 17	$5,984 01	$507,829 16	$1,750,740 15
Berne	400 00	45 22	3,837 15	.....
Bethlehem	1,811 34	204 75	17,375 90	.....
Coeymans	1,340 46	151 52	12,858 87	.....
Cohoes, city	7,270 88	821 88	69,748 66	148,226 12
Colonie	4,500 52	508 73	43,172 88	.....
Green Island (including Green Island village)	1,609 48	181 93	15,439 51	.....
Guilderland (including Altamont village)	766 04	86 59	7,348 55	.....
Knox	300 70	34 00	2,884 58	.....
New Scotland (including Voorheesville village)	897 25	101 42	8,607 24	.....
Rensselaerville	393 18	44 44	3,771 71	.....
Watervliet, city	3,231 23	365 25	30,996 82	169,551 76
Westerlo	341 48	38 60	3,275 80	.....
Total	$75,800 73	$8,568 34	$727,146 83	$2,068,518 03

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)	$419 56	$38 94	$2,778 98	.....
Allen	182 70	16 99	1,210 12	.....
Alma	274 81	25 56	1,820 23	.....
Almond	409 11	38 04	2,709 73	.....
Amity (including Belmont village)	727 80	67 67	4,820 58	.....
Andover (including Andover village)	535 72	49 81	3,548 37	.....
Angelica (including Angelica village)	422 44	39 29	2,798 05	.....
Belfast	625 41	58 14	4,142 34	.....
Birdsall	170 33	15 85	1,128 22	.....
Bolivar (including Bolivar village)	791 46	73 59	5,242 25	.....
Burns (including Canaseraga village)	387 14	36 00	2,564 22	.....
Caneadea	709 20	65 94	4,697 51	.....
Centerville	279 34	25 97	1,850 24	.....
Clarksville	262 70	24 42	1,739 96	.....
Cuba (including Cuba village)	1,116 84	103 84	7,397 27	.....
Friendship (including Friendship village)	740 40	68 86	4,904 06	.....
Genesee	400 72	37 26	2,654 09	.....
Granger	302 78	28 15	2,005 42	.....
Grove	213 16	19 81	1,411 80	.....
Hume	717 99	66 75	4,755 55	.....
Independence	297 41	27 65	1,969 85	.....
New Hudson	338 39	31 47	2,241 32	.....
Rushford	401 36	37 32	2,658 34	.....
Scio	418 87	38 95	2,774 31	.....
Ward	150 88	14 03	999 28	.....
Wellsville (including Wellsville village)	1,573 10	146 26	10,419 23	.....
West Almond	155 78	14 43	1,031 79	.....
Willing	237 13	22 10	1,570 56	.....
Wirt (including Richburg village)	452 67	42 08	2,998 15	.....
Total	$13,715 20	$1,275 17	$90,841 82	.....

NOTE.— For continuation of this table, see page 310.

COUNTY.

and personal estate in Albany county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Albany, city	.....	.....	$370,797 00	$2,688,288 49
Berne	$8,327 69	.....	5,816 36	18,426 42
Bethlehem	23,349 69	.....	17,205 90	59,947 58
Coeymans	11,339 62	.....	16,410 78	42,101 25
Cohoes, city	.....	.....	49,800 00	275,867 54
Colonie	27,544 61	.....	29,071 24	104,797 98
Green Island (including Green Island village)	885 33	$22,878 96	22,040 76	63,035 97
Guilderland (including Altamont village)	6,621 05	2,530 08	10,705 26	28,057 57
Knox	4,316 93	.....	3,171 91	10,708 12
New Scotland (including Voorheesville village)	11,250 20	1,854 07	8,537 52	31,247 70
Rensselaerville	9,381 43	.....	4,566 34	18,157 10
Watervliet, city	.....	.....	48,668 18	252,813 24
Westerlo	6,309 13	.....	3,723 58	13,688 59
Total	$109,325 68	$27,263 11	$590,514 83	$3,607,137 55

COUNTY.

and personal estate in Allegany county, etc.

Alfred (including Alfred village)	$6,780 61	$2,503 60	$7,559 68	$20,081 37
Allen	4,492 06	.....	2,693 58	8,595 45
Alma	4,288 28	.....	5,541 19	11,950 07
Almond	9,756 09	.....	6,144 73	19,057 70
Amity (including Belmont village)	7,527 56	4,410 60	10,629 97	28,184 18
Andover (including Andover village)	5,380 12	3,519 92	7,564 81	20,598 75
Angelica (including Angelica village)	9,742 88	4,000 00	7,718 65	24,721 31
Belfast	8,879 42	.....	6,599 16	20,304 47
Birdsall	4,265 39	.....	1,611 92	7,191 71
Bolivar (including Bolivar village)	3,671 54	5,700 00	10,687 78	26,166 62
Burns (including Canaseraga village)	5,702 80	2,000 00	5,819 66	16,509 82
Caneadea	7,804 86	.....	2,906 72	16,184 23
Centerville	4,133 09	.....	3,140 91	9,429 55
Clarksville	4,161 05	.....	2,760 18	8,948 31
Cuba (including Cuba village)	7,283 97	7,900 00	12,564 01	36,365 93
Friendship (including Friendship village)	7,316 20	3,234 06	10,040 16	26,303 74
Genesee	4,962 14	.....	2,610 47	10,664 68
Granger	3,975 18	.....	1,633 29	7,944 82
Grove	3,424 69	.....	2,410 99	7,480 45
Hume	12,923 15	.....	7,643 44	26,106 88
Independence	5,403 66	.....	3,766 46	11,465 03
New Hudson	4,722 65	.....	3,672 04	11,005 87
Rushford	6,154 39	.....	5,830 97	15,082 38
Scio	13,528 26	.....	7,002 62	23,763 01
Ward	3,464 23	.....	1,758 28	6,386 70
Wellsville (including Wellsville village)	12,478 39	28,626 50	32,007 43	85,250 91
West Almond	3,887 32	.....	1,800 81	6,890 13
Willing	5,376 57	.....	2,442 84	8,649 20
Wirt (including Richburg village)	4,879 42	1,795 58	5,306 35	15,474 25
Total	$186,365 97	$63,690 26	$181,869 10	$537,757 52

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Albany, city	.0240	$126,065 63	$10,150 08	$61,845 83	$42,836 66
Berne	.0274	485 00	70 22	.....	3,535 77
Bethlehem	.0185	1,228 75	505 32	.....	2,866 79
Coeymans	.0203	2,888 75	201 06	384 03	4,515 11
Cohoes, city	.0224	27,180 00	306 90	7,716 77	8,472 06
Colonie	.0130	6,646 25	638 78	.....	5,078 29
Green Island (including Green Island village)	.0250	2,721 25	343 12	.....	2,023 13
Guilderland (including Altamont village)	.0196	550 00	190 10	298 84	4,219 98
Knox	.0187	75 00	24 98	.....	1,951 24
New Scotland (including Voorheesville village)	.0194	755 00	96 96	.....	2,573 89
Rensselaerville	.0243	.....	45 00	.....	2,880 23
Watervliet, city	.0447	14,228 12	732 58	1,332 24	8,688 01
Westerlo	.0239	.....	14 14	.....	2,774 56
Total	.....	$182,823 75	$13,319 24	$71,577 71	$92,415 72

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)	.0377	.....	$181 55	$329 52	$4,057 77
Allen	.0335	.....	153 45	.....	1,714 42
Alma	.0305	.....	47 67	.....	2,076 52
Almond	.0367	.....	74 31	.....	2,485 69
Amity (including Belmont village)	.0254	.....	134 22	979 00	2,813 95
Andover (including Andover village)	.0249	$145 50	132 51	905 95	2,444 64
Angelica (including Angelica village)	.0411	3 64	123 81	474 39	3,537 53
Belfast	.0252	.....	726 82	304 97	3,296 93
Birdsall	.0309	72 75	39 50	.....	1,282 92
Bolivar (including Bolivar village)	.0220	910 59	411 43	956 32	2,721 30
Burns (including Canaseraga village)	.0295	368 60	84 27	.....	2,835 29
Caneadea	.0146	97 00	2,680 32	.....	1,609 85
Centerville	.0230	.....	34 42	.....	1,662 26
Clarksville	.0265	.....	35 61	.....	1,160 69
Cuba (including Cuba village)	.0256	643 84	361 01	3,040 86	3,172 28
Friendship (including Friendship village)	.0263	.....	208 97	2,315 19	3,921 87
Genesee	.0201	.....	100 50	.....	893 30
Granger	.0181	.....	423 83	.....	1,002 25
Grove	.0250	.....	36 69	.....	1,794 52
Hume	.0235	.....	894 12	736 57	3,664 66
Independence	.0291	.....	113 53	339 06	1,535 15
New Hudson	.0231	.....	342 01	.....	2,016 30
Rushford	.0283	.....	133 18	.....	3,350 04
Scio	.0397	.....	230 65	.....	1,915 55
Ward	.0301	.....	51 50	.....	1,440 90
Wellsville (including Wellsville village)	.0376	.....	692 85	5,131 60	5,850 03
West Almond	.0344	.....	72 50	.....	1,521 22
Willing	.0256	.....	34 27	.....	1,117 04
Wirt (including Richburg village)	.0257	.....	190 30	.....	2,361 06
Total	.....	$2,241 92	$8,745 80	$15,513 43	$69,255 93

— Concluded.

and personal estate in Albany county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Albany, city	$1,361,080 80	$1,601,979 00	$7,245,200	$278,956	.....
Berne	.....	4,090 99	14,448	.....	.....
Bethlehem	.....	4,600 86	33,800	.....	.....
Coeymans	.....	7,988 95	4,000	.....	.....
Cohoes, city	6,664 13	50,339 86	801,202	.....	.....
Colonie	.....	12,363 32	6,600	.....	.....
Green Island (including Green Island village)	5,564 74	10,652 24	23,000	.....	.....
Guilderland (including Altamont village)	2,372 54	7,631 46	36,500	.....	.....
Knox	.....	2,051 22	3,000	.....	.....
New Scotland (including Voorheesville village)	524 00	3,949 85	48,900	.....	.....
Rensselaerville	.....	2,925 23	1,000	.....	.....
Watervliet, city	5,559 88	30,540 83	391,850	.....	.....
Westerlo	.....	2,788 70	550	.....	.....
Total	$1,381,766 09	$1,741,902 51	$8,610,050	.....	.....
		County....	1,164,000	.....	.....
			$9,774,050	$278,956	.....

— Concluded.

and personal estate in Allegany county, etc.

Alfred (including Alfred village)	$2,273 34	$6,842 18	$38,500	.....	.....
Allen	.....	1,867 87	3,000	.....	.....
Alma	.....	2,124 19	.....	.....	.....
Almond	.....	2,560 00	.....	.....	.....
Amity (including Belmont village)	2,430 78	6,357 95	.....	.....	.....
Andover (including Andover village	3,018 49	6,647 09	19,475	.....	.....
Angelica (including Angelica village)	.....	4,139 37	54,500	.....	.....
Belfast	.....	4,328 72	.....	.....	.....
Birdsall	.....	1,395 17	.....	.....	.....
Bolivar (including Bolivar village)	68 62	5,068 26	18,200	.....	.....
Burns (including Canaseraga village)	1,224 00	4,512 16	.....	.....	.....
Caneadea	.....	4,387 17	8,000	.....	.....
Centerville	.....	1,696 68	.....	.....	.....
Clarksville	.....	1,196 30	.....	.....	.....
Cuba (including Cuba village)	5,713 20	12,931 19	60,500	.....	.....
Friendship (including Friendship village)	5,331 02	11,777 05	45,900	.....	.....
Genesee	.....	993 80	.....	.....	.....
Granger	.....	1,426 08	.....	.....	.....
Grove	.....	1,831 21	.....	.....	.....
Hume	.....	5,295 35	17,000	.....	.....
Independence	.....	1,987 74	.....	.....	.....
New Hudson	.....	2,358 31	.....	.....	.....
Rushford	.....	3,483 22	.....	.....	.....
Scio	.....	2,146 20	2,000	.....	.....
Ward	.....	1,492 40	2,500	.....	.....
Wellsville (including Wellsville village)	2,643 73	14,318 21	150,317	.....	.....
West Almond	.....	1,593 72	.....	.....	.....
Willing	.....	1,151 31	.....	.....	.....
Wirt (including Richburg village)	65 00	2,616 36	.....	.....	.....
Total	$22,768 18	$118,525 26	.....	.....	.....
			$419,892	.....	.....

BROOME

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Barker	24,551	$621,137	$571,928	89
Binghamton, city	5,711	30,946,945	31,237,779	82
Binghamton	15,611	260,472	245,183	88
Chenango	21,253	779,740	777,944	83
Colesville	48,499	1,193,264	1,234,743	82
Conklin	26,486	731,332	729,629	83
Dickinson (including Port Dickinson village)	3,134	641,384	597,835	88
Fenton	20,145	681,607	680,014	83
Kirkwood	18,292	788,645	667,357	97
Lisle (including Lisle village)	29,719	678,226	661,209	85
Maine	28,313	580,242	547,232	87
Nanticoke	15,514	189,548	174,646	89
Sanford (including part of Deposit village)	55,593	1,497,934	1,427,254	86
Triangle (including Whitney Point village)	25,345	677,715	653,162	86
Union (including Endicott, Lestershire and Union villages)	14,437	6,050,831	6,256,326	82
Vestal	31,949	735,913	701,120	86
Windsor (including Windsor village)	69,244	1,211,170	1,102,744	90
Total	453,796	$48,266,105	$48,266,105	.....

NOTE.— For continuation of this table, see page 314.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Broome county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Barker	$7,850	.....	$6,725	$5,581
Binghamton, city	2,569,114	$1,220,064	1,597,825	1,326,194
Binghamton	.....	.....	1,750	1,487
Chenango	2,400	.....	17,735	14,720
Colesville	10,600	.....	12,450	10,332
Conklin	.....	.....	7,175	6,097
Dickinson (including Port Dickinson village)	3,000	.....	18,500	15,724
Fenton	.....	.....	3,275	2,947
Kirkwood	.....	.....	7,100	6,390
Lisle (including Lisle village)	10,100	.....	22,625	19,227
Maine	8,750	.....	24,770	21,052
Nanticoke	2,000	.....	3,700	3,144
Sanford (including part of Deposit village)	84,823	71,223	38,625	32,057
Triangle (including Whitney Point village)	49,707	43,807	20,230	16,790
Union (including Endicott, Lestershire and Union villages)	153,557	114,057	223,940	190,248
Vestal	.....	.....	17,275	14,337
Windsor (including Windsor village)	35,270	31,270	9,825	8,350
Total	$2,937,171	$1,480,421	$2,033,525	$1,694,677

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Barker	$329 36	$37 68	$1,818 31	.....
Binghamton, city	$18,991 00	2,170 50	104,854 69	$379,278 87
Binghamton	137 80	15 76	760 61	.....
Chenango	438 51	50 12	2,420 79	.....
Colesville	683 11	77 97	3,770 74	.....
Conklin	410 02	46 87	2,263 53	.....
Dickinson (including Port Dickinson village)	341 35	39 02	1,884 38	.....
Fenton	382 15	43 68	2,109 63	.....
Kirkwood	378 86	43 31	2,091 47	.....
Lisle (including Lisle village)	377 22	43 12	2,082 42	.....
Maine	315 81	36 10	1,743 39	.....
Nanticoke	100 37	11 48	553 92	.....
Sanford (including part of Deposit village)	858 67	98 14	4,740 51	.....
Triangle (including Whitney Point village)	394 90	45 14	2,180 06	.....
Union (including Endicott, Lestershire and Union villages)	3,518 30	402 12	19,424 55	.....
Vestal	398 48	45 55	2,199 80	.....
Windsor (including Windsor village)	646 33	73 84	3,568 01	.....
Total	$28,702 24	$3,280 40	$158,466 81	$379,278 87

NOTE.— For continuation of this table, see page 316.

— Continued.

and personal estate in Broome county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Barker	$5,552 22	.....	$5,264 62	$13,002 19
Binghamton, city	.....	.....	147,620 16	652,915 22
Binghamton	2,262 20	.....	1,925 05	5,101 42
Chenangoo	7,187 13	.....	3,997 52	14,094 07
Colesville	7,928 14	.....	7,792 08	20,252 04
Conklin	6,358 19	.....	2,830 38	11,908 99
Dickinson (including Port Dickinson village)	1,273 99	$2,150 00	1,656 78	7,345 52
Fenton	8,259 24	.....	2,440 19	13,234 89
Kirkwood	4,347 07	.....	3,045 15	9,905 86
Lisle (including Lisle village)	6,831 94	424 26	5,138 34	14,897 30
Maine	4,449 78	.....	3,265 30	9,810 38
Nanticoke	3,090 65	.....	1,281 95	5,038 37
Sanford (including part of Deposit village)	6,708 33	4,981 92	16,924 83	34,312 40
Triangle (including Whitney Point village)	4,894 73	2,032 28	6,407 13	15,954 24
Union (including Endicott, Lestershire and Union villages)	9,946 35	45,588 68	4,978 33	83,858 33
Vestal	6,175 26	.....	4,633 36	13,452 45
Windsor (including Windsor village)	12,268 44	3,125 00	9,930 95	29,612 57
Total	$97,533 66	$58,302 14	$229,132 12	$954,696 24

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Barker	.0206	.....	$30 92	.....	$2,828 36
Binghamton, city	.0217	$35,602 80	5,796 41	$12,200 64	25,250 31
Binghamton	.0195	30 62	52 05	.....	1,165 60
Chenango	.0178	.....	78 36	.....	2,111 40
Colesville	.0168	367 50	90 99	.....	4,678 53
Conklin	.0162	.....	90 88	.....	1,237 91
Dickinson (including Port Dickinson village)	.0113	.....	222 30	.....	695 32
Fenton	.0194	.....	60 48	.....	1,309 50
Kirkwood	.0125	73 50	83 90	.....	1,729 60
Lisle (including Lisle village)	.0216	.....	34 92	.....	2,690 45
Maine	.0166	.....	48 46	.....	2,293 20
Nanticoke	.0263	.....	14 14	.....	1,294 43
Sanford (including part of Deposit village)	.0231	.....	104 73	712 23	6,723 85
Triangle (including Whitney Point village)	.0233	.....	38 96	438 07	3,459 69
Union (including Endicott, Lestershire and Union villages)	.0137	18 38	1,423 29	1,140 57	9,417 67
Vestal	.0182	.....	73 17	.....	2,840 84
Windsor (including Windsor village)	.0243	3 67	93 98	312 70	5,338 97
Total	.....	$36,096 47	$8,337 94	$14,804 21	$75,065 63

— Concluded.

and personal estate in Broome county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Barker	.....	$2,859 28	.....	.....	.....
Binghamton, city	$3,128 00	81,978 16	$1,374,219	$68,808	.....
Binghamton	.....	1,248 27	.....	.....	.....
Chenango	.....	2,189 76	9,000	.....	.....
Colesville	.....	5,137 02	.....	.....	.....
Conklin	.....	1,328 79	3,000	.....	.....
Dickinson (including Port Dickinson village)	.....	917 62	.....	.....	.....
Fenton	.....	1,369 98	9,000	.....	.....
Kirkwood	.....	1,887 00	1,500	.....	.....
Lisle (including Lisle village)	188 50	2,913 87	.....	.....	.....
Maine	.....	2,341 66	.....	.....	.....
Nanticoke	.....	1,308 57	.....	.....	.....
Sanford (including part of Deposit village)	6 00	7,546 81	.....	.....	.....
Triangle (including Whitney Point village)	3,153 63	7,090 35	.....	.....	.....
Union (including Endicott, Lestershire and Union villages)	3,302 66	15,302 57	.....	.....	.....
Vestal	.....	2,914 01	.....	.....	.....
Windsor (including Windsor village)	1,677 24	7,426 56	.....	.....	.....
Total	$11,456 03	$145,760 28	.....	.....	.....
			$1,396,719	$68,808	.....

CATTARAUGUS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Allegany (including Allegany village)	44,989	$1,610,372	$1,635,122	58
Ashford	33,799	635,530	704,820	53
Carrollton (including Limestone village)	26,872	777,305	651,487	71
Cold Spring	18,787	296,837	301,495	58
Conewango	22,846	531,773	651,973	48
Dayton	23,137	764,266	636,090	71
East Otto	25,236	459,740	475,235	57
Elko	14,393	128,281	88,362	86
Ellicottville (including Ellicottville village)	28,459	813,979	728,867	66
Farmersville	29,443	558,651	478,143	69
Franklinville (including Franklinville village)	31,804	1,344,792	1,202,771	63
Freedom	25,998	755,637	579,765	77
Great Valley	33,715	713,861	701,351	60
Hinsdale	24,786	782,818	732,663	63
Humphrey	22,583	246,112	179,613	81
Ischua	20,540	421,015	345,766	72
Leon	23,023	435,870	378,139	68
Little Valley (including Little Valley village)	18,968	719,059	586,870	73
Lyndon	21,107	307,604	206,689	88
Machias	25,890	697,105	623,577	66
Mansfield	24,821	459,409	398,651	68
Napoli	23,063	323,230	268,877	71
New Albion (including Cattaraugus village)	22,980	714,860	630,878	67
Olean, city	3,386	9,095,663	8,939,375	60
Olean	21,086	841,605	1,296,812	38
Otto	20,104	492,364	483,604	60
Perrysburg	18,238	430,049	429,531	59
Persia (including part of Gowanda village)	13,296	801,665	827,819	57
Portville (including Portville village)	23,106	890,583	811,773	65
Randolph (including East Randolph and Randolph villages)	23,040	715,196	702,786	60
Red House	36,392	299,998	264,092	67
Salamanca, city	1,000	2,203,477	3,361,347	38
Salamanca	10,870	122,174	156,616	45
South Valley	23,356	149,216	116,273	76
Yorkshire	23,380	582,462	545,326	63
Total	804,493	$31,122,558	$31,122,558	

NOTE.— For continuation of this table, see page 320.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Allegany (including Allegany village)	$69,459	$62,559	$88,725	$62,107
Ashford	25,500	.....	19,950	15,960
Carrollton (including Limestone village)	300	.....	51,950	36,365
Cold Spring	2,200	.....	8,400	5,460
Conewango	37,596	22,371	5,950	3,866
Dayton	20,700	.....	15,950	10,466
East Otto	11,750	.....	1,800	1,440
Elko	8,268	.....	2,000	1,500
Ellicottville (including Ellicottville village)	86,500	66,600	28,130	19,691
Farmersville	17,000	.....	8,945	7,156
Franklinville (including Franklinville village)	212,646	139,596	27,875	19,512
Freedom	30,430	.....	9,200	6,402
Great Valley	2,500	.....	20,300	14,210
Hinsdale	6,450	.....	10,000	7,000
Humphrey	8,615	.....	3,200	2,080
Ischua	13,800	.....	10,250	7,175
Leon	10,300	.....	4,550	3,185
Little Valley (including Little Valley village)	91,738	51,688	49,775	33,349
Lyndon	10,750	.....	3,300	2,144
Machias	7,400	.....	16,900	10,983
Mansfield	9,000	.....	6,200	4,030
Napoli	3,050	.....	5,500	3,575
New Albion (including Cattaraugus village)	160,570	141,220	27,475	17,858
Olean, city	2,095,066	1,819,626	516,150	381,951
Olean	.....	.....	23,125	15,030
Otto	14,550	.....	3,800	2,470
Perrysburg	13,700	.....	15,800	10,271
Persia (including part of Gowanda village)	137,501	110,401	43,275	28,128
Portville (including Portville village)	80,535	.....	72,375	47,043
Randolph (including East Randolph and Randolph villages)	146,103	111,953	35,225	21,135
Red House	18,775	.....	3,075	1,998
Salamanca, city	189,706	171,109	163,350	120,731
Salamanca	.....	.....	18,150	10,890
South Valley	2,800	.....	3,950	2,567
Yorkshire	11,300	.....	11,475	8,032
Total	$3,556,558	$2,697,123	$1,336,075	$945,760

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Allegany (including Allegany village)	$994 81	$92 35	$5,548 48	.....
Ashford	426 22	39 57	2,377 23	.....
Carrollton (including Limestone village)	380 39	35 32	2,121 60	.....
Cold Spring	177 25	16 46	988 53	.....
Conewango	402 45	37 36	2,244 56	.....
Dayton	383 31	35 59	2,137 87	.....
East Otto	284 21	26 39	1,585 15	.....
Elko	56 40	5 24	314 52	.....
Ellicottville (including Ellicottville village)	475 88	44 18	2,654 04	.....
Farmsville	288 98	26 83	1,611 71	.....
Franklinville (including Franklinville village)	826 07	76 67	4,607 24	.....
Freedom	356 13	33 05	1,986 21	.....
Great Valley	410 20	38 13	2,291 64	.....
Hinsdale	431 36	40 04	2,405 85	.....
Humphrey	109 86	10 20	612 69	.....
Ischua	209 85	19 48	1,170 41	.....
Leon	226 70	21 04	1,264 39	.....
Little Valley (including Little Valley village)	396 05	36 76	2,208 91	.....
Lyndon	126 91	11 78	707 76	.....
Machias	368 25	34 18	2,053 86	.....
Mansfield	237 91	22 08	1,326 93	.....
Napoli	158 71	14 74	885 12	.....
New Albion (including Cattaraugus village)	461 90	42 87	2,576 20	.....
Olean, city	6,439 78	597 74	35,917 68	$71,875 00
Olean	756 85	70 25	4,221 17	.....
Otto	290 73	26 99	1,621 51	.....
Perrysburg	258 68	24 01	1,442 73	.....
Persia (including part of Gowanda village)	563 38	52 29	3,142 16	.....
Portville (including Portville village)	520 76	48 34	2,904 50	.....
Randolph (including East Randolph and Randolph villages)	495 42	45 98	2,763 18	.....
Red House	165 08	15 32	920 75	.....
Salamanca, city	2,072 42	192 36	11,558 87	.....
Salamanca	91 40	8 48	509 80	.....
South Valley	69 50	6 45	387 58	.....
Yorkshire	324 86	30 15	1,811 84	.....
Total	$20,238 66	$1,878 67	$112,882 67	$71,875 00

NOTE.— For continuation of this table, see page 322.

— Continued.

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Allegany (including Allegany village)	$7,265 15	$4,274 81	$12,636 54	$30,812 14
Ashford	10,062 72	.....	6,797 97	19,703 71
Carrollton (including Limestone village)	4,624 17	1,400 00	10,849 93	19,411 41
Cold Spring	3,074 73	.....	2,572 31	6,829 28
Conewango	6,238 36	.....	5,656 81	14,579 54
Dayton	8,144 31	.....	8,233 55	18,934 63
East Otto	4,105 88	.....	3,106 31	9,107 94
Elko	1,571 19	.....	1,801 86	3,749 21
Ellicottville (including Ellicottville village)	7,310 92	4,650 00	10,970 86	26,105 88
Farmersville	3,584 94	.....	3,993 78	9,500 24
Franklinville (including Franklinville village)	7,645 80	6,875 00	12,872 86	32,903 64
Freedom	8,375 42	.....	4,402 88	15,153 69
Great Valley	9,732 64	.....	6,502 57	18,975 18
Hinsdale	7,407 64	.....	5,808 66	16,093 55
Humphrey	2,253 02	.....	1,447 04	4,432 81
Ischua	6,298 17	.....	2,602 01	10,299 92
Leon	4,244 44	.....	3,434 42	9,190 99
Little Valley (including Little Valley village)	4,412 00	6,500 00	9,894 27	23,447 99
Lyndon	4,495 55	.....	1,641 39	6,983 39
Machias	6,068 17	.....	5,873 54	14,398 00
Mansfield	5,514 48	.....	3,444 64	10,546 04
Napoli	3,739 50	.....	1,940 46	6,738 53
New Albion (including Cattaraugus village)	12,636 04	4,000 00	8,778 71	28,495 72
Olean, city	.....	.....	95,000 00	209,830 20
Olean	5,489 31	.....	1,706 16	12,243 74
Otto	3,844 27	.....	3,440 15	9,223 65
Perrysburg	4,861 40	.....	3,748 07	10,334 89
Persia (including part of Gowanda village)	8,237 38	4,652 49	12,057 57	28,705 27
Portville (including Portville village)	10,708 89	3,500 00	12,227 27	29,909 76
Randolph (including East Randolph and Randolph villages)	11,209 46	9,660 98	10,382 16	34,557 18
Red House	3,431 81	.....	2,409 16	6,942 12
Salamanca, city	.....	.....	45,500 00	59,323 65
Salamanca	1,225 50	.....	1,567 10	3,402 28
South Valley	2,419 41	.....	1,319 50	4,202 44
Yorkshire	5,789 40	.....	6,581 92	14,538 17
Total	$196,022 07	$45,513 28	$331,202 43	$779,612 78

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Allegany (including Allegany village)	.0190	$1,068 20	$178 65	$625 59	$3,611 78
Ashford	.0298	147 00	169 87	.....	2,941 95
Carrollton (including Limestone village)	.0249	749 12	109 30	.....	2,045 09
Cold Spring	.0228	.....	14 01	.....	1,057 37
Conewango	.0266	.....	62 36	423 71	2,531 57
Dayton	.0241	.....	98 01	.....	3,063 30
East Otto	.0193	.....	87 72	.....	1,804 43
Elko	.0274	.....	3 80	.....	623 96
Ellicottville (including Ellicottville village)	.0313	519 40	160 07	666 00	4,006 58
Farmersville	.0165	.....	57 31	.....	2,005 69
Franklinville (including Franklinville village)	.0232	.....	245 26	1,395 96	4,130 98
Freedom	.0192	.....	174 20	.....	1,985 77
Great Valley	.0264	297 98	197 30	.....	2,451 70
Hinsdale	.0203	.....	33 43	.....	1,995 62
Humphrey	.0174	.....	54 59	.....	1,062 80
Ischua	.0236	.....	55 95	.....	1,377 94
Leon	.0203	.....	61 09	.....	1,603 39
Little Valley (including Little Valley village)	.0308	3 67	96 26	516 88	2,735 46
Lyndon	.0219	.....	47 52	.....	1,057 56
Machias	.0204	.....	123 48	.....	3,325 80
Mansfield	.0225	.....	55 00	.....	1,549 63
Napoli	.0206	.....	21 20	.....	1,115 12
New Albion (including Cattaraugus village)	.0325	.....	106 43	1,412 20	3,765 58
Olean, city	.0278	15,569 75	2,166 93	18,196 25	12,680 25
Olean	.0145	73 50	110 80	.....	584 11
Otto	.0181	220 50	86 88	.....	1,267 13
Perrysburg	.0232	.....	66 45	.....	1,710 24
Persia (including part of Gowanda village)	.0346	1,033 90	172 30	1,104 01	3,455 48
Portville (including Portville village)	.0307	3 68	93 96	.....	2,977 63
Randolph (including East Randolph and Randolph villages)	.0461	.....	87 76	1,119 53	3,515 39
Red House	.0217	.....	221 35	.....	1,257 78
Salamanca, city	.0266	34 30	104 97	1,711 06	6,029 37
Salamanca	.0278	7,217 70	501 40	.....	503 79
South Valley	.0276	.....	2 57	.....	1,173 26
Yorkshire	.0244	.....	98 51	.....	3,954 05
Total	.....	$26,938 70	$5,926 69	$27,171 19	$90,957 55

— Concluded.

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Allegany (including Allegany village)	$2,705 66	$8,189 88	$33,300	.....	$1,200
Ashford	.....	3,258 82	.....	.....	.....
Carrollton (including Limestone village)	.....	2,903 51	.....	.....	.....
Cold Spring	.....	1,071 38	.....	.....	.....
Conewango	.....	3,077 64	1,868	.....	500
Dayton	.....	3,161 31	.....	.....	.....
East Otto	.....	1,892 15	.....	.....	.....
Elko	.....	627 76	.....	.....	.....
Ellicottville (including Ellicottville village)	1 45	5,353 50	.....	.....	.....
Farmersville	.....	2,063 00	.....	.....	.....
Franklinville (including Franklinville village)	4,564 73	10,336 93	.....	.....	.....
Freedom	.....	2,159 97	.....	.....	.....
Great Valley	.....	2,946 98	10,000	.....	2,000
Hinsdale	.....	2,029 05	6,000	.....	1,500
Humphrey	.....	1,117 39	.....	.....	.....
Ischua	.....	1,433 89	.....	.....	.....
Leon	.....	1,664 48	2,500	.....	500
Little Valley (including Little Valley village)	249 00	3,601 27	41,640	.....	1,000
Lyndon	.....	1,105 08	.....	.....	.....
Machias	.....	3,449 28	3,500	.....	1,000
Mansfield	.....	1,604 63	.....	.....	.....
Napoli	.....	1,136 32	.....	.....	.....
New Albion (including Cattaraugus village)	3,747 71	9,031 92	29,000	.....	1,500
Olean, city	6,927 23	55,540 41	628,272	.....	193,126
Olean	.....	768 41	.....	.....	.....
Otto	.....	1,574 51	.....	.....	.....
Perrysburg	.....	1,776 69	.....	.....	.....
Persia (including part of Gowanda village)	84 00	5,849 69	9.000	.....	.....
Portville (including Portville village)	2,704 76	5,780 03	25,000	.....	4,000
Randolph (including East Randolph and Randolph villages)	2,866 14	7,588 82	.....	.....	.....
Red House	.....	1,479 13	.....	.....	.....
Salamanca, city	.....	7,879 70	289,744	.....	.....
Salamanca	.....	8,222 89	600	.....	300
South Valley	.....	1,175 83	.....	.....	.....
Yorkshire	.....	4,052 56	1,700	.....	600
Total	$23,850 68	$174,844 81	$1,082,124	.....	$207,226
		County.....	30,000	.....	3,000
			$1,112,124	.....	$210,226

CAYUGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Auburn, city	5,070	$20,911,512	$20,774,891	90
Aurelius (including Cayuga village)	18,509	1,322,510	1,351,040	88
Brutus (including Weedsport village)	13,073	1,782,240	1,787,154	89
Cato (including Cato and Meridian villages)	19,723	925,469	909,693	91
Conquest	21,274	740,002	723,968	91
Fleming	13,447	714,574	741,550	86
Genoa	24,112	816,345	934,740	78
Ira	21,484	781,495	764,011	92
Ledyard (including Aurora village)	22,034	996,520	1,051,333	85
Locke	14,980	491,462	484,212	91
Mentz (including Port Byron village)	9,992	1,100,116	1,106,803	89
Montezuma	10,441	844,116	831,084	91
Moravia (including Moravia village)	17,517	1,079,124	1,064,466	91
Niles	23,368	683,992	678,477	90
Owasco	12,971	1,036,300	1,033,047	90
Scipio	22,035	903,067	963,140	84
Sempronius	17,823	394,795	383,593	92
Sennett	17,622	1,127,585	1,076,001	94
Springport (including Union Springs village)	13,610	844,706	914,991	83
Sterling (including Fairhaven village)	28,023	1,166,517	1,079,082	97
Summerhill	14,593	303,758	285,553	95
Throop	11,407	603,599	598,138	90
Venice	24,261	722,265	759,610	85
Victory	21,248	588,470	583,962	90
Total	418,617	$40,880,539	$40,880,539	.....

NOTE.— For continuation of this table, see page 326.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Cayuga county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Auburn, city	$1,562,080	$767,101	$1,089,450	$893,349
Aurelius (including Cayuga village)	7,600	.....	104,350	83,480
Bru us (includinz Weedsport vi lage)	66,500	.....	122,550	104,167
Cato (including Cato and Meridian villages)	37,663	27,863	12,100	10,285
Conquest	8,750	.....	5,935	5,042
Fleming	4,400	.....	13,200	9,899
Genoa	43,793	30,843	4,900	3,430
Ira	18,755	.....	8,275	6,620
Ledyard (including Aurora village)	206,615	153,590	12,400	10,540
Locke	33,850	30,500	6,250	5,312
Mentz (including Port Byron village)	25,600	.....	16,250	13,000
Montezuma	20,000	.....	4,550	3,640
Moravia (including Moravia village)	259,113	222,963	23,200	18,560
Niles	9,500	.....	10,650	7,987
Owasco	3,500	.....	27,600	20,700
Scipio	73,400	.....	14,550	10,912
Sempronius	11,000	.....	11,650	9,320
Sennett	14,325	.....	65,900	52,720
Springport (including Union Springs village)	30,400	.....	13,600	10,200
Sterling (including Fairhaven village)	6,800	.....	9,200	7,360
Summerhill	8,000	.....	3,075	2,613
Throop	.....	.....	14,620	11,014
Venice	25,125	.....	8,700	6,090
Victory	12,150	.....	5,340	4,000
Total	$2,488,919	$1,232,860	$1,608,295	$1,310,240

CAYUGA

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Auburn, city	$13,712 00	$1,111 71	$81,864 54	$367,935 87
Aurelius (including Cayuga village)	863 69	70 03	5,150 87	.....
Brutus (including Weedsport village)	1,178 37	95 54	7,037 90	.....
Cato (including Cato and Meridian villages)	584 52	47 39	3,487 86	.....
Conquest	465 79	37 76	2,780 39	.....
Fleming	474 20	38 45	2,828 87	.....
Genoa	602 45	48 84	3,595 62	.....
Ira	497 60	40 34	2,969 04	.....
Ledyard (including Aurora village)	702 04	56 92	4,188 43	.....
Locke	309 94	25 13	1,849 22	.....
Mentz (including Port Byron village)	719 87	58 36	4,297 12	.....
Montezuma	541 03	43 86	3,228 21	.....
Moravia (including Moravia village)	699 66	56 72	4,186 39	.....
Niles	437 35	35 46	2,609 38	.....
Owasco	658 94	53 42	3,933 84	.....
Scipio	658 93	53 42	3,934 54	.....
Sempronius	250 84	20 34	1,497 40	.....
Sennett	693 12	56 19	4,135 43	.....
Springport (including Union Springs village)	600 99	48 72	3,586 82	.....
Sterling (including Fairhaven village)	690 30	55 96	4,119 38	.....
Summerville	186 61	15 13	1,115 17	.....
Throop	380 24	30 83	2,269 77	.....
Venice	498 86	40 44	2,978 01	.....
Victory	378 95	30 72	2,262 37	.....
Total	$26,786 29	$2,171 68	$159,906 57	$367,935 87

NOTE.— For continuation of this table, see page 328.

— Continued.

and personal estate in Cayuga county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Auburn, city	.....	.....	$143,133 70	$607,757 82
Aurelius (including Cayuga village)	$8,856 52	$1,729 96	5,032 16	21,703 23
Brutus (including Weedsport village)	6,295 94	7,444 76	12,376 33	34,428 84
Cato (including Cato and Meridian village)	6,983 88	1,028 17	5,460 44	17,592 26
Conquest	4,478 61	.....	3,802 54	11,565 09
Fleming	4,691 73	.....	2,684 85	10,718 10
Genoa	4,794 74	.....	5,322 84	14,364 49
Ira	5,748 84	.....	5,972 22	15,228 04
Ledyard (including Aurora village)	5,705 27	1,097 91	5,511 91	17,262 48
Locke	7,790 34	.....	3,934 32	13,908 95
Ments (including Port Byron village)	6,662 26	5,095 95	6,420 57	23,254 13
Montezuma	3,376 85	.....	2,774 27	9,964 22
Moravia (including Moravia village)	6,361 35	6,117 00	10,693 05	28,114 17
Niles	8,005 24	.....	4,268 24	15,355 67
Owasco	7,403 11	.....	4,923 19	16,972 50
Scipio	5,566 28	.....	4,634 85	14,848 02
Sempronius	3,804 98	.....	2,792 94	8,366 50
Sennett	6,449 95	.....	3,401 73	14,736 42
Springport (including Union Springs village)	5,688 45	3,969 31	6,413 40	20,307 69
Sterling (including Fairhaven village)	11,310 69	1,520 84	8,658 64	26,355 81
Summerhill	2,705 39	.....	1,869 79	5,892 09
Throop	4,255 13	.....	2,551 73	9,487 70
Venice	10,269 44	.....	4,076 49	17,863 24
Victory	4,769 67	.....	2,931 36	10,373 07
Total	$141,974 66	$28,003 90	$259,641 56	$986,420 53

CAYUGA

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Auburn, city	.0261	$29,749 60	$1,399 63	$7,671 01	$17,690 47
Aurelius (including Cayuga village)	.0163	220 50	86 31	.....	1,662 51
Brutus (including Weedsport village)	.0186	846 48	151 41	.....	2,619 33
Cato (including Cato and Meridian villages)	.0188	98 00	109 31	278 64	1,723 52
Conquest	.0154	.....	76 17	.....	1,670 36
Fleming	.0149	.....	72 27	.....	782 19
Genoa	.0173	147 00	70 19	308 43	2,053 42
Ira	.0190	151 90	87 86	.....	3,075 24
Ledyard (including Aurora village)	.0164	.....	81 20	1,535 91	1,819 89
Locke	.0280	.....	96 74	305 00	1,507 09
Mentz (including Port Byron village)	.0206	.....	93 92	.....	2,266 75
Montezuma	.0115	523 07	97 10	.....	1,094 33
Moravia (including Moravia village)	.0252	.....	99,67	2,229 63	4,481 22
Niles	.0221	.....	46 17	.....	1,843 21
Owasco	.0163	220 50	125 87	.....	1,225 12
Scipio	.0152	.....	122 20	.....	1,924 62
Sempronius	.0206	.....	41 89	.....	1,463 21
Sennett	.0122	.....	63 71	.....	1,242 74
Springport (including Union Springs village)	.0232	147 00	118 67	.....	2,319 06
Sterling (including Fairhaven village)	.0224	.....	118 19	.....	3,110 48
Summerhill	.0188	.....	22 96	.....	1,596 24
Throop	.0157	.....	64 42	.....	872 04
Venice	.0239	.....	57 26	.....	1,955 55
Victory	.0172	.....	104 41	.....	1,436 74
Total	.....	$32,104 05	$3,407 53	$12,328 62	$61,435 33

— Concluded.

and personal estate in Cayuga county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Auburn, city	$3,412 00	$59,922 71	.....	.....	.....
Aurelius (including Cayuga village)	1 52	1,970 84	.....	.....	.....
Brutus (including Weedsport village)	870 78	4,488 00	$21,000	.....	.....
Cato (including Cato and Meridian villages)	88 00	2,297 47	.....	.....	.....
Conquest	.....	1,746 53	.....	.....	.....
Fleming	.....	854 46	.....	.....	.....
Genoa	.....	2,579 04	.....	.....	.....
Ira	.....	3,315 00	.....	.....	.....
Ledyard (including Aurora village)	334 50	3,771 50	3,500	.....	.....
Locke	.....	1,908 83	9,500	.....	.....
Ments (including Port Byron village)	2,739,07	5,099 74	7,500	.....	.....
Montezuma	.....	1,714 50	.....	.....	.....
Moravia (including Moravia village)	7,012 64	13,823 16	.....	.....	.....
Niles	.....	1,889 38	.....	.....	.....
Owasco	.....	1,571 49	.....	.....	.....
Scipio	.....	2,046 82	.....	.....	.....
Sempronius	.....	1,505 10	.....	.....	.....
Sennett	.....	1,306 45	.....	.....	.....
Springport (including Union Springs village)	84 00	2,668 73	.....	.....	.....
Sterling (including Fairhaven village)	43 00	3,271 67	.....	.....	.....
Summerhill	.....	1,619 20	.....	.....	.....
Throop	.....	936 46	.....	.....	.....
Venice	.....	2,012 81	2,000	.....	.....
Victory	.....	1,541 15	.....	.....	.....
Total	$14,585 51	$123,861 04	.....	.....	.....
			$43,500	.....	.....

CHAUTAUQUA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Arkwright	22,083	$316,843	$278,450	69
Busti (including Lakewood village)	30,168	1,492,687	1,371,350	66
Carroll	20,658	679,175	545,550	75
Charlotte (including Sinclairville village)	22,964	449,822	429,600	63
Chautauqua (including Mayville village)	41,318	2,713,907	2,676,400	61
Cherry Creek (including Cherry Creek village)	22,957	520,930	424,100	74
Clymer	21,985	583,118	528,000	67
Dunkirk, city	3,270	8,572,323	8,964,010	58
Dunkirk	3,362	581,424	607,990	58
Ellery (including Bemus Point village)	30,098	1,165,238	936,000	75
Ellicott (including Celeron and Falconer villages)	19,065	2,021,388	2,313,150	53
Ellington	23,081	398,107	333,950	72
French Creek	21,832	353,824	280,500	76
Gerry	21,992	478,175	456,800	63
Hanover (including Forestville and Silver Creek villages)	30,402	3,208,598	3,742,400	52
Harmony (including Panama village)	54,734	1,524,791	1,312,250	70
Jamestown, city	4,364	16,336,001	17,230,900	57
Kiantone	11,456	445,548	277,150	97
Mina	22,028	418,098	370,150	68
Poland	22,447	634,937	669,700	57
Pomfret (including Fredonia village)	26,491	3,443,680	3,539,950	59
Portland (including Brocton village)	21,347	2,059,752	2,135,450	58
Ripley	30,761	1,875,369	1,322,550	86
Sheridan	22,675	2,131,787	2,004,550	64
Sherman (including Sherman village)	22,980	872,805	705,800	75
Stockton	29,037	746,391	712,950	63
Villenova	22,826	400,630	347,200	70
Westfield (including Westfield village)	29,341	3,091,249	2,999,747	62
Total	655,722	$57,516,597	$57,516,597	.....

NOTE.— For continuation of this table, see page 332.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Arkwright	.....	.....	$3,450	$2,415
Busti (including Lakewood village)	$69,850	.....	83,400	58,380
Carroll	19,650	.....	14,400	10,080
Charlotte (including Sinclairville village)	14,100	.....	7,350	4,777
Chautauqua (including Mayville village)	84,191	$35,961	131,525	92,067
Cherry Creek (including Cherry Creek village)	2,700	.....	11,175	8,382
Clymer	70,135	30,735	7,725	5,793
Dunkirk, city	669,042	555,192	715,100	409,607
Dunkirk	.....	.....	30,500	22,875
Ellery (including Bemus Point village)	31,290	.....	12,175	8,521
Ellicott (including Celeron and Falconer villages)	35,840	33,440	130,750	84,987
Ellington	13,680	.....	8,375	5,862
French Creek	3,100	.....	4,080	3,264
Gerry	13,575	.....	12,625	8,205
Hanover (including Forestville and Silver Creek villages)	226,226	142,206	227,075	147,598
Harmony (including Panama village)	34,450	.....	27,430	19,201
Jamestown, city	2,011,601	1,541,451	860,800	688,640
Kiantone	3,500	.....	10,650	7,987
Mina	3,800	.....	4,675	3,503
Poland	8,690	.....	17,650	11,472
Pomfret (including Fredonia village)	112,382	66,452	256,100	179,270
Portland (including Brocton village)	102,928	62,903	196,950	128,017
Ripley	116,340	38,270	100,825	75,619
Sheridan	65,750	.....	100,450	65,292
Sherman (including Sherman village)	102,450	44,000	14,150	9,905
Stockton	40,325	.....	6,350	4,445
Villenova	8,075	.....	3,650	2,555
Westfield (including Westfield village)	230,622	158,342	280,650	196,455
Total	$4,094,292	$2,708,952	$3,280,035	$2,265,174

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Arkwright	$174 07	$17 71	$762 47	.....
Busti (including Lakewood village)	900 94	91 70	3,946 40	.....
Carroll	353 33	35 95	1,547 67	.....
Charlotte (including Sinclairville village)	277 38	28 22	1,215 07	.....
Chautauqua (including Mayville village)	1,703 25	173 32	7,460 75	.....
Cherry Creek (including Cherry Creek village)	266 81	27 15	1,168 69	.....
Clymer	354 69	36 10	1,553 70	.....
Dunkirk, city	5,691 43	579 17	24,930 30	$95,000 00
Dunkirk	363 47	36 98	1,592 10	.....
Ellery (including Bemus Point village)	604 69	61 53	2,648 70	.....
Ellicott (including Celeron and Falconer villages)	1,447 50	147 30	6,340 60	.....
Ellington	217 31	22 11	951 90	.....
French Creek	177 29	18 04	776 55	.....
Gerry	294 04	29 92	1,288 00	.....
Hanover (including Forestville and Silver Creek villages)	2,392 00	243 40	10,477 78	.....
Harmony (including Panama village)	841 87	85 66	3,687 60	.....
Jamestown, city	11,065 43	1,126 00	48,470 20	307,126 28
Kiantone	175 45	17 85	768 50	.....
Mina	233 77	23 80	1,023 97	.....
Poland	424 08	43 15	1,857 60	.....
Pomfret (including Fredonia village)	2,241 64	228 10	9,819 10	.....
Portland (including Brocton village)	1,359 95	138 40	5,957 04	.....
Ripley	875 58	89 10	3,835 25	.....
Sheridan	1,294 20	131 70	5,669 04	.....
Sherman (including Sherman village)	477 75	48 61	2,092 72	.....
Stockton	470 89	47 92	2,062 67	.....
Villenova	222 10	22 60	972 83	.....
Westfield (including Westfield village)	1,920 40	195 42	8,412 00	.....
Total	$36,821 31	$3,746 91	$161,289 20	$402,126 28

NOTE.— For continuation of this table, see page 234.

— Continued.

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Arkwright	$6,198 72	.....	$2,651 61	$9,804 58
Busti (including Lakewood village)	8,441 04	$7,754 30	8,851 48	29,985 86
Carroll	4,755 44	.....	5,197 83	11,890 22
Charlotte (including Sinclairville village)	7,136 21	1,881 12	6,912 14	17,450 14
Chautauqua (including Mayville village)	20,865 35	6,060 96	19,002 21	55,265 84
Cherry Creek (including Cherry Creek village)	6,853 63	3,453 98	5,661 35	17,431 61
Clymer	5,211 64	.....	4,124 17	11,280 30
Dunkirk, city	.....	.....	76,260 00	202,460 90
Dunkirk	12,842 00	.....	5,740 00	20,574 55
Ellery (including Bemus Point village)	10,443 43	1,262 76	6,156 71	21,777 82
Ellicott (including Celeron and Falconer villages)	13,655 87	14,546 77	29,323 69	65,461 73
Ellington	5,385 13	.....	5,200 12	11,776 57
French Creek	4,673 95	.....	2,025 49	7,671 32
Gerry	5,702 40	.....	3,088 19	10,402 55
Hanover (including Forestville and Silver Creek villages)	17,493 60	16,746 50	27,230 98	74,584 26
Harmony (including Panama village)	10,446 20	632 25	10,467 73	26,161 31
Jamestown, city	.....	.....	201,298 78	569,086 69
Kiantone	4,442 42	.....	2,788 78	8,193 00
Mina	4,946 37	.....	4,904 86	11,132 77
Poland	7,537 25	.....	4,861 50	14,723 58
Pomfret (including Fredonia village)	18,682 38	32,107 68	5,946 97	69,025 87
Portland (including Brocton village)	11,475 93	5,000 00	16,030 66	39,961 98
Ripley	7,837 43	.....	9,089 79	21,727 15
Sheridan	7,819 34	.....	7,204 30	22,118 58
Sherman (including Sherman village)	6,285 09	4,829 97	7,243 78	20,977 92
Stockton	7,345 36	.....	5,996 57	15,923 41
Villenova	3,601 42	.....	2,805 88	7,714 83
Westfield (including Westfield village)	13,640 22	24,593 43	22,216 79	70,978 26
Total	$233,807 82	$118,869 72	$508,282 36	$1,464,943 60

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	Receipts.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Arkwright	.0309	.....	$63 37	.....	$1,376 46
Busti (including Lakewood village)	.0191	.....	204 85	.....	3,815 65
Carroll	.0169	.....	150 23	.....	2,383 07
Charlotte (including Sinclairville village)	.0376	$151 90	70 11	.....	3,370 48
Chautauqua (including Mayville village)	.0200	519 40	201 67	$359 61	6,204 65
Cherry Creek (including Cherry Creek village)	.0332	.....	108 49	.....	3,102 22
Clymer	.0181	.....	60 60	307 35	1,787 87
Dunkirk, city	.0255	20,137 77	1,204 40	5,551 93	8,732 03
Dunkirk	.0353	73 50	.....	.....	557 36
Ellery (including Bemus Point village)	.0176	.....	125 00	.....	2,247 50
Ellicott (including Celeron and Falconer villages)	.0323	.....	565 52	334 40	4,708 56
Ellington	.0285	3 68	42 04	.....	3,865 96
French Creek	.0214	.....	121 12	.....	1,658 14
Gerry	.0211	.....	30 47	.....	1,651 64
Hanover (including Forestville and Silver Creek villages)	.0226	775 42	524 37	1,422 01	8,411 66
Harmony (including Panama village)	.0167	.....	149 14	.....	4,406 10
Jamestown, city	.0349	16,452 98	4,612 44	15,414 51	20,753 51
Kiantone	.0182	.....	54 35	.....	766 91
Mina	.0263	.....	55 79	.....	3,048 69
Poland	.0228	98 00	109 03	.....	1,910 51
Pomfret (including Fredonia village)	.0199	2,222 15	337 05	664 52	6,989 66
Portland (including Brocton village)	.0190	747 25	454 05	629 03	3,723 12
Ripley	.0111	.....	330 55	382 71	2,995 03
Sheridan	.0100	.....	388 65	.....	1,577 17
Sherman (including Sherman village)	.0214	.....	84 19	440 00	3,761 94
Stockton	.0202	.....	77 94	.....	2,887 01
Villenova	.0188	.....	64 15	.....	2,014 48
Westfield (including Westfield village)	.0224	.....	599 76	1,583 47	7,517 77
Total	.....	$41,182 05	$10,789 33	$27,089 54	$116,225 15

— Concluded.

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Arkwright	.....	$1,439 83	.....	.....	.....
Busti (including Lakewood village)	$2,631 38	6,651 88	$2,720	.....	.....
Carroll	.....	2,533 30	.....	.....	.....
Charlotte (including Sinclairville village)	944 08	4,536 57	2,500	.....	.....
Chautauqua (including Mayville village)	2,570 26	9,855 59	37,480	.....	.....
Cherry Creek (including Cherry Creek village)	88 50	3,299 21	60,200	.....	.....
Clymer	.....	2,155 82	12,673	.....	.....
Dunkirk, city	136,105 01	171,731 14	458,469	$93,154	.....
Dunkirk	.....	630 86	.....	.....	.....
Ellery (including Bemus Point village)	67 00	2,439 50	.....	.....	.....
Ellicott (including Celeron and Falconer villages)	727 62	6,336 10	115,800	.....	.....
Ellington	.....	3,911 68	7,500	.....	.....
French Creek	.....	1,779 26	.....	.....	.....
Gerry	.....	1,682 11	.....	.....	.....
Hanover (including Forestville and Silver Creek villages)	14,826 63	25,960 09	60,000	.....	$9,000
Harmony (including Panama village)	221 76	4,777 00	.....	.....	.....
Jamestown, city	245,946 50	303,179 94	1,848,600	.....	74,700
Kiantone	.....	821 26	4,000	.....	.....
Mina	.....	3,104 48	.....	.....	.....
Poland	.....	2,117 54	.....	.....	.....
Pomfret (including Fredonia village)	37,979 69	48,193 07	153,800	2,000	.....
Portland (including Brocton village)	.....	5,553 45	37,125	9,100	.....
Ripley	.....	3,708 29	.....	.....	.....
Sheridan	.....	1,965 82	.....	.....	.....
Sherman (including Sherman village)	2,317 35	6,603 48	18,000	.....	.....
Stockton	.....	2,964 95	.....	.....	.....
Villenova	.....	2,078 63	.....	.....	.....
Westfield (including Westfield village	10,051 88	19,752 88	220,000	.....	.....
Total	$454,477 66	$649,763 73	$3,038,867	.....	.....
		County....	212,000	.....	.....
			$3,250,867	$104,254	$83,700

CHEMUNG

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Ashland (including Wellsburg village)	8,808	$602,241	$696,629	70
Baldwin	16,116	179,331	173,283	85
Big Flats	27,130	1,052,603	1,156,547	70
Catlin	23,642	350,703	342,804	90
Chemung	29,944	898,184	945,184	90
Elmira, city	4,816	23,944,175	23,136,707	85
Elmira (including part of Elmira Heights village)	13,575	938,255	988,275	80
Erin	27,310	343,258	350,411	80
Horseheads (including Horseheads village and part of Elmira Heights village)	21,880	2,194,411	2,661,069	66
Southport	28,335	1,238,020	1,261,034	80
Van Etten (including Van Etten village)	25,202	576,188	583,553	80
Veteran	23,269	632,770	654,643	80
Total	250,027	$32,950,139	$32,950,139	.....

CHENANGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Afton (including Afton village)	28,062	$877,416	$838,494	82
Bainbridge (including Bainbridge village)	19,747	858,039	851,115	79
Columbus	23,015	468,777	453,513	81
Coventry	28,712	435,633	416,172	82
German	17,339	144,440	141,484	80
Greene (including Greene village)	45,787	1,577,849	1,545,554	80
Guilford	37,774	1,160,286	1,165,679	78
Lincklaen	16,451	165,533	158,190	82
McDonough	24,192	266,170	260,722	80
New Berlin (including New Berlin village)	28,352	1,034,257	1,025,911	79
North Norwich	17,392	554,062	542,721	80
Norwich (including Norwich village)	26,844	3,475,537	3,730,847	73
Otselic	23,553	385,695	377,800	80
Oxford (including Oxford village)	36,790	1,559,622	1,547,038	79
Pharsalia	24,243	218,125	216,365	79
Pitcher	17,426	240,807	235,878	80
Plymouth	25,369	378,446	361,658	82
Preston	21,163	360,245	357,496	79
Sherburne (including Sherburne village and part of Earlville village)	26,345	1,251,358	1,210,612	81
Smithville	31,066	425,168	411,324	81
Smyrna (including Smyrna village)	25,443	542,702	531,594	80
Total	545,065	$16,380,167	$16,380,167	.....

NOTE.— For continuation of this table, see page 338.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Chemung county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Ashland (including Wellsburg village)	$7,475	.....	$17,350	$13,880
Baldwin	.....	.....	2,100	1,890
Big Flats	6,925	.....	19,725	14,793
Catlin	850	.....	4,245	3,183
Chemung	3,750	.....	18,525	13,893
Elmira, city	2,166,992	$1,114,242	1,702,600	1,259,924
Elmira (including part of Elmira Heights village)	19,700	.....	63,450	50,760
Erin	.....	.....	6,100	4,573
Horseheads (including Horseheads village and part of Elmira Heights village)	94,472	87,772	175,275	140,220
Southport	4,450	.....	46,500	32,550
Van Etten (including Van Etten village)	5,600	.....	18,525	13,893
Veteran	5,000	.....	13,100	10,480
Total	$2,315,214	$1,202,014	$2,087,495	$1,560,039

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking of Chenango county for the year 1913.

Afton (including Afton village)	$12,950	.....	$12,010	$9,006
Bainbridge (including Bainbridge village)	125,267	$99,767	13,450	9,414
Columbus	7,300	.....	2,550	1,912
Coventry	17,010	.....	2,285	1,828
German	.....	.....	1,125	900
Greene (including Greene village)	162,947	75,697	12,725	9,539
Guilford	22,300	.....	15,825	11,866
Lincklaen	2,100	.....	1,725	1,293
McDonough	1,950	.....	3,025	2,420
New Berlin (including New Berlin village)	100,767	63,367	15,925	11,942
North Norwich	13,500	.....	8,900	6,675
Norwich (including Norwich village)	876,715	735,015	217,025	162,767
Otselic	50,283	35,308	6,425	5,140
Oxford (including Oxford village)	413,021	303,421	27,965	22,372
Pharsalia	11,700	.....	2,350	1,880
Pitcher	10,110	.....	2,930	2,197
Plymouth	5,450	.....	6,475	4,856
Preston	9,855	.....	3,050	2,135
Sherburne (including Sherburne village and part of Earlville village)	366,897	272,697	18,100	13,574
Smithville	2,900	.....	1,800	1,348
Smyrna (including Smyrna village)	20,400	.....	3,150	2,302
Total	$2,233,422	$1,585,272	$378,815	$285,366

CHEMUNG

Statement of the aggregate valuation of real

CITY AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Ashland (including Wellsburg village)	$424 76	$44 68	$3,009 28	.....
Baldwin	105 29	11 07	745 90	.....
Big Flats	703 78	74 04	4,986 64	.....
Catlin	208 80	21 96	1,479 26	.....
Chemung	591 76	62 24	4,192 30	.....
Elmira, city	14,698 18	1,546 00	104,126 14	$308,969 49
Elmira (including part of Elmira Heights village)	612 44	64 41	4,338 83	.....
Erin	212 90	22 39	1,508 34	.....
Horseheads (including Horseheads village and part of Elmira Heights village)	1,611 82	169 53	11,418 84	.....
Southport	768 70	80 87	5,447 28	.....
Van Etten (including Van Etten village)	357 96	37 65	2,536 01	.....
Veteran	400 79	42 15	2,839 43	.....
Total	$20,697 18	$2,176 99	$146,628 25	$308,969 49

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)	$524 28	$53 18	$4,202 89	.....
Bainbridge (including Bainbridge village)	601 21	60 98	4,819 61	.....
Columbus	283 75	28 78	2,274 67	.....
Coventry	266 73	27 05	2,138 27	.....
German	87 12	8 83	698 40	.....
Greene (including Greene village)	1,052 02	106 72	8,433 50	.....
Guilford	731 50	74 20	5,864 09	.....
Lincklaen	98 69	10 01	791 22	.....
McDonough	161 75	16 41	1,296 61	.....
New Berlin (including New Berlin village)	642 65	70 38	5,178 04	.....
North Norwich	342 49	34 74	2,745 61	.....
Norwich (including Norwich village)	2,837 13	287 81	22,743 83	.....
Otselic	257 43	26 79	2,066 91	.....
Oxford (including Oxford village)	1,206 91	122 43	9,675 23	.....
Pharsalia	140 43	14 24	1,125 77	.....
Pitcher	151 46	15 37	1,214 24	.....
Plymouth	226 05	22 93	1,812 12	.....
Preston	226 19	22 95	1,813 31	.....
Sherburne (including Sherburne village and part of Earlville village)	971 39	98 54	7,786 88	.....
Smithville	255 09	25 87	2,044 69	.....
Smyrna (including Smyrna village)	296 79	34 48	2,401 34	.....
Total	$11,361 06	$1,162 69	$91,127 23	.....

NOTE.— For continuation of this table, see page 340.

— Continued.

and personal estate in Chemung county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Ashland (including Wellsburg village—	$7,620 68	$1,887 50	$2,689 24	$15,676 14
Baldwin	2,300 09	.....	1,404 41	4,566 76
Big Flats	9,505 13	.....	4,462 35	19,731 94
Catlin	4,543 97	.....	2,505 63	8,759 62
Chemung	12,851 29	.....	4,473 15	22,170 74
Elmira, city	.....	.....	189,448 97	618,788 78
Elmira (including part of Elmira Heights village)	7,148 67	2,033 82	3,247 24	17,445 41
Erin	6,108 60	.....	3,315 13	11,167 36
Horseheads (including Horseheads village and part of Elmira Heights village)	16,042 22	19,261 44	26,834 00	75,337 85
Southport	9,351 30	.....	6,465 08	22,113 23
Van Etten (including Van Etten village)	6,304 50	1,639 83	4,475 54	15,351 49
Veteran	8,897 14	.....	5,147 38	17,326 89
Total	$90,673 59	$24,822 59	$254,468 12	$848,436 21

— Continued.

and personal estate in Chenango county, etc.

Afton (including Afton village)	$6,605 09	$27,000 00	$9,120 44	$47,505 88
Bainbridge (including Bainbridge village)	8,025 53	5,389 84	8,149 73	27,046 90
Columbus	5,850 66	.....	2,320 67	10,758 53
Coventry	3,538 59	.....	2,364 13	8,334 77
German	1,377 83	.....	1,163 45	3,335 63
Greene (including Greene village)	7,265 41	9,907 00	12,160 86	38,925 51
Guilford	9,534 64	.....	9,010 93	25,215 36
Lincklaen	2,492 06	.....	1,110 70	4,502 68
McDonough	2,930 40	.....	2,889 36	7,289 53
New Berlin (including New Berlin village)	8,592 82	5,058 42	14,991 77	34,534 08
North Norwich	4,764 54	.....	2,163 81	10,051 19
Norwich (including Norwich village)	18,803 27	36,939 28	3,031 02	84,642 34
Otselic	10,581 80	.....	4,306 90	17,239 83
Oxford (including Oxford village)	8,294 00	7,913 23	12,804 64	40,016 44
Pharsalia	2,757 12	.....	1,998 18	6,035 74
Pitcher	2,620 03	.....	2,155 83	6,156 93
Plymouth	4,709 95	.....	2,916 50	9,687 55
Preston	3,875 81	.....	2,221 35	8,159 61
Sherburne (including Sherburne village and part of Earlville village)	9,819 65	6,105 13	9,354 33	34,135 92
Smithville	5,615 26	.....	3,720 11	11,661 02
Smyrna (including Smyrna village)	5,611 63	1,374 08	4,067 73	13,786 05
Total	$133,666 09	$99,686 98	$112,017 44	$449,021 49

CHEMUNG

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Ashland (including Wellsburg village)	.0257	$169 05	$15 90	.....	$926 89
Baldwin	.0254	.....	21 72	.....	1,321 51
Big Flats	.0186	151 90	85 42	.....	1,717 52
Catlin	.0249	.....	20 26	.....	2,023 81
Chemung	.0245	147 00	22 41	.....	2,614 43
Elmira, city	.0256	37,754 50	2,924 11	$11,142 41	19,867 42
Elmira (including part of Elmira Heights village)	.0185	.....	211 09	.....	942 66
Erin	.0325	.....	22 91	.....	2,335 73
Horseheads (including Horseheads village and part of Elmira Heights village)	.0342	1,893 85	252 67	877 72	6,911 48
Southport	.0177	220 50	124 22	.....	2,531 66
Van Etten (including Van Etten village)	.0263	.....	108 05	.....	2,720 44
Veteran	.0271	.....	36 23	.....	2,563 59
Total	.....	$40,336 80	$3,844 99	$12,020 13	$46,477 14

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)	.0533	.....	$90 71	.....	$3,843 41
Bainbridge (including Bainbridge village)	.0306	$7 27	64 90	$997 66	3,223 78
Columbus	.0225	.....	37 50	.....	1,564 98
Coventry	.0184	.....	55 49	.....	1,640 30
German	.0230	.....	36 93	.....	1,563 73
Greene (including Greene village)	.0233	436 50	164 61	756 96	5,911 89
Guilford	.0213	.....	215 83	.....	3,897 05
Lincklaen	.0268	.....	27 97	.....	1,625 44
McDonough	.0271	72 75	39 16	.....	1,595 98
New Berlin (including New Berlin village)	.0322	3 64	176 81	633 67	4,820 67
North Norwich	.0177	.....	98 73	.....	1,359 80
Norwich (including Norwich village)	.0233	5,519 30	749 54	7,350 15	9,537 16
Otselic	.0430	223 10	68 06	353 08	2,834 30
Oxford (including Oxford village)	.0239	.....	226 57	3,034 20	5,232 05
Pharsalia	.0262	.....	36 50	.....	1,727 92
Pitcher	.0245	.....	20 00	.....	1,204 26
Plymouth	.0252	.....	39 06	.....	2,237 47
Preston	.0220	.....	59 18	.....	1,454 05
Sherburne (including Sherburne village and part of Earlville village)	0253	396 63	153 07	2,726 96	4,469 40
Smithville	.0273	.....	56 60	.....	2,025 45
Smyrna (including Smyrna village)	.0244	.....	130 69	.....	2,877 37
Total	.....	$6,659 19	$2,547 91	$15,852 68	$64,646 46

— Concluded.

and personal estate in Chemung county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Ashland (including Wellsburg village)	$568 23	$1,680 07	$38,000	.....	.....
Baldwin	.....	1,343 23	.....	.....	.....
Big Flats	.....	1,954 84	33,645	.....	.....
Catlin	.....	2,044 07	100	.....	.....
Chemung	.....	2,783 84	18,500	.....	.....
Elmira, city	45,218 08	116,906 52	1,141,000	.....	.....
Elmira (including part of Elmira village)	101 82	1,255 57	9,000	.....	.....
Erin	.....	2,358 64	1,000	.....	.....
Horseheads (including Horseheads village and part of Elmira Heights village)	3,353 89	13,289 61	53,540	.....	.....
Southport	.....	2,876 38	3,037	.....	.....
Van Etten (including Van Etten village)	137 35	2,965 84	.....	.....	.....
Veteran	.....	2,599 82	.....	.....	.....
Total	$49,379 37	$152,058 43	$1,297,822	.....	.....
		County....	114,670	.....	.....
			$1,412,492	.....	.....

— Concluded.

and personal estate in Chenango county, etc.

Afton (including Afton village)	$2,168 00	$6,102 12	$8,000	.....	.....
Bainbridge (including Bainbridge village)	4,555 80	8,849 41	32,800	.....	.....
Columbus	.....	1,602 48	1,000	.....	.....
Coventry	.....	1,695 79	.....	.....	.....
German	.....	1,600 66	.....	.....	.....
Greene (including Greene village)	7,938 66	15,208 62	50,000	.....	.....
Guilford	.....	4,112 88	2,000	.....	.....
Lincklaen	.....	1,653 41	.....	.....	.....
McDonough	.....	1,707 89	.....	.....	.....
New Berlin (including New Berlin village)	4,129 07	9,763 86	55,500	$6,500	.....
North Norwich	.....	1,458 53	.....	.....	.....
Norwich (including Norwich village)	405 94	23,562 09	226,296	.....	.....
Otselic	.....	3,478 54	27,000	.....	.....
Oxford (including Oxford village)	364 71	8,857 53	22,500	7,500	.....
Pharsalia	.....	1,764 42	.....	.....	.....
Pitcher	.....	1,224 26	.....	.....	.....
Plymouth	.....	2,276 53	.....	.....	.....
Preston	.....	1,513 23	.....	.....	.....
Sherburne (including Sherburne village and part of Earlville village)	863 12	8,609 18	40,000	.....	.....
Smithville	.....	2,082 05	.....	.....	.....
Smyrna (including Smyrna village)	562 57	3,570 63	3,500	.....	.....
Total	$20,987 87	$110,694 11	$468,596	$14,000	.....

CLINTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Altona	53,733	$247,113	$275,617	70
Ausable (including part of Keeseville village)	22,470	520,335	539,862	76
Beekmantown	36,000	450,800	444,348	80
Black Brook	75,337	210,621	233,923	71
Champlain (including Champlain and Rouses Point villages)	29,460	1,031,344	1,016,583	80
Chazy	33,029	600,999	627,706	75
Clinton	40,658	186,925	209,078	70
Dannemora (including Dannemora village)	22,971	337,266	347,648	76
Ellenburg	64,871	326,405	413,141	62
Mooers (including Mooers village)	50,573	365,606	423,969	68
Peru	46,445	601,565	624,163	76
Plattsburg, city	3,000	3,550,724	3,255,724	86
Plattsburg	25,761	800,767	756,251	83
Saranac	68,100	341,559	393,192	68
Schuyler Falls	21,760	310,679	321,503	76
Total	594,168	$9,882,708	$9,882,708	.....

COLUMBIA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Ancram	$27,185	$857,580	$828,334	.....
Austerlitz	29,875	361,047	312,000	.....
Canaan	22,185	1,139,181	1,082,681	.....
Chatham (including part of Chatham village)	32,885	2,527,415	2,497,117	.....
Claverack (including Philmont village)	28,108	2,588,955	2,537,265	.....
Clermont	11,391	662,929	697,152	.....
Copake	24,547	976,486	952,513	.....
Gallatin	23,202	377,912	361,759	.....
Germantown	7,453	773,843	842,449	.....
Ghent (including part of Chatham village)	28,283	2,099,664	2,077,770	.....
Greenport	11,584	2,102,944	2,170,943	.....
Hillsdale	29,982	645,880	630,648	.....
Hudson, city	2,000	4,938,343	5,013,843	.....
Kinderhook (including Kinderhook and Valatie villages)	19,947	1,619,946	1,670,946	.....
Livingston	22,655	822,970	827,000	.....
New Lebanon	20,620	574,128	575,128	.....
Stockport	6,031	1,303,405	1,304,405	.....
Stuyvesant	14,898	1,593,999	1,602,999	.....
Taghkanic	21,184	385,468	367,143	.....
Total	$384,015	$26,352,095	$26,352,095	.....

NOTE.— For continuation of this table, see page 344.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Clinton county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Altona	.....	.....	$2,600	$1,429
Ausable (including part of Keeseville village)	$216,754	$182,904	19,900	11,940
Beekmantown	.....	.....	12,100	6,050
Black Brook	680	.....	19,350	11,610
Champlain (including Champlain and Rouses Point villages)	226,017	186,867	77,725	38,862
Chazy	11,560	.....	15,590	8,573
Clinton	.....	.....	6,300	3,150
Dannemora (including Dannemora village)	3,965	.....	3,300	1,980
Ellenburg	2,550	.....	14,100	7,050
Mooers (including Mooers village)	6,275	.....	16,550	8,275
Peru	22,250	.....	23,500	12,925
Plattsburg, city	917,369	810,719	152,600	83,929
Plattsburg	3,500	.....	31,050	17,077
Saranac	3,100	.....	19,975	10,472
Schuyler Falls	16,390	.....	5,400	2,160
Total	$1,430,410	$1,180,490	$420,040	$225,482

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Columbia county for the year 1913.

Ancram	$5,300	.....	$4,800	$3,840
Austerlitz	2,500	.....	1,275	1,024
Canaan	4,160	.....	4,830	4,10
Chatham (including part of Chatham village)	184,390	$118,590	33,075	26,460
Claverack (including Philmont village)	159,978	77,528	26,225	22,290
Clermont	22,500	.....	11,400	8,550
Copake	54,800	.....	9,400	7,049
Gallatin	1,333	.....	1,800	1,440
Germantown	14,325	.....	6,600	4,950
Ghent (including part of Chatham village)	23,825	.....	32,175	25,740
Greenport	37,500	.....	19,200	15,360
Hillsdale	23,950	.....	4,775	3,820
Hudson, city	1,337,054	849,097	211,050	177,282
Kinderhook (including Kinderhook and Valatie villages)	393,614	320,913	12,850	10,921
Livingston	18,300	.....	20,400	16,320
New Lebanon	4,200	.....	4,650	3,720
Stockport	2,750	.....	17,850	14,280
Stuyvesant	56,100	.....	20,000	14,999
Taghkanic	14,800	.....	4,150	3,112
Total	$2,361,379	$1,366,128	$446,505	$365,257

CLINTON

Statement of the aggregate valuation of real

CITY AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Altona	$266 58	$13 63	$2,996 56	.....
Ausable (including part of Keeseville village)	554 88	28 43	6,237 47	.....
Beekmantown	429 76	22 01	4,831 02	.....
Black Brook	226 98	11 60	2,550 58	.....
Champlain (including Champlain and Rouses Point villages)	1,021 12	52 35	11,478 00	.....
Chazy	618 28	31 68	6,950 17	.....
Clinton	202 22	10 33	2,273 14	.....
Dannemora (including Dannemora village)	340 10	17 40	3,822 79	.....
Ellenburg	402 06	20 58	4,519 45	.....
Mooers (including Mooers village)	416 13	21 31	4,677 66	.....
Peru	625 20	32 03	7,027 89	.....
Plattsburg, city	3,251 90	166 82	36,556 07	$84,000 04
Plattsburg	734 81	37 67	8,260 10	.....
Saranac	382 84	20 29	4,308 32	.....
Schuyler Falls	326 81	16 72	3,673 63	.....
Total	$9,799 67	$502 85	$110,162 85	$84,000 04

COLUMBIA

Statement of the aggregate valuation of real

Ancram	$513 13	$55 51	$5,943 57	.....
Austerlitz	193 59	20 94	2,355 59	.....
Canaan	668 99	72 37	7,732 95	.....
Chatham (including part of Chatham village)	1,577 57	170 65	18,647 52	.....
Claverack (including Philmont village)	1,612 54	174 44	19,162 61	.....
Clermont	442 97	47 92	5,343 52	.....
Copake	620 04	67 07	7,271 85	.....
Gallatin	223 50	24 18	2,565 59	.....
Germantown	527 38	57 05	6,108 61	.....
Ghent (including part of Chatham village)	1,293 61	139 94	15,082 22	.....
Greenport	1,359 38	147 05	16,036 31	.....
Hillsdale	402 93	43 59	4,948 73	.....
Hudson, city	3,386 57	366 34	39,187 65	$84,541 84
Kinderhook (including Kinderhook and Valatie villages)	1,073 28	116 10	12,693 01	.....
Livingston	520 32	56 28	6,369 09	.....
New Lebanon	356 60	38 57	3,409 16	.....
Stockport	804 60	87 04	9,611 88	.....
Stuyvesant	1,021 24	110 47	11,815 08	.....
Taghkanic	235 10	25 43	2,729 91	.....
Total	$16,833 34	$1,820 94	$197,014 85	$84,541 84

NOTE.— For continuation of this table, see page 346.

— Continued.

and personal estate in Clinton county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Altona	$7,162 33	.....	$5,389 65	$15,828 75
Ausable (including part of Keeseville village)	7,691 16	$5,100 00	7,992 89	27,604 83
Beekmantown	6,745 74	.....	3,781 15	15,809 68
Black Brook	7,312 74	.....	3,268 15	13,370 05
Champlain (including Champlain and Rouses Point villages)	9,178 80	10,479 63	11,943 15	44,153 05
Chazy	12,614 15	.....	8,123 52	28,337 80
Clinton	6,120 31	.....	4,023 77	12,629 77
Dannemora (including Dannemora village)	4,047 22	675 08	10,633 27	19,535 86
Ellenburg	8,419 02	.....	9,106 89	22,468 00
Mooers (including Mooers v llage)	9,621 12	807 83	9,498 92	25,042 97
Peru	10,541 58	.....	5,892 18	24,118 88
Plattsburg, city	.....	.....	43,137 48	167,112 31
Plattsburg	9,773 54	.....	4,881 96	23,688 08
Saranac	12,399 58	.....	8,053 28	25,164 31
Schuyler Falls	5,943 96	.....	6,001 95	15,963 07
Total	$117,571 25	$17,062 54	$141,728 21	$480,827 41

— Continued.

and personal estate in Columbia county, etc.

Ancram	$4,775 24	.....	$4,612 00	$15,899 45
Austerlitz	4,371 75	.....	2,322 79	9,264 66
Canaan	6,520 10	.....	4,221 16	19,215 57
Chatham (including part of Chatham village)	11,578 93	$6,237 12	6,879 31	45,091 10
Claverack (including Philmont village)	9,510 17	6,500 00	15,431 31	52,391 07
Clermont	4,152 80	.....	2,626 55	12,613 76
Copake	5,818 01	.....	4,141 47	17,918 44
Gallatin	4,830 94	.....	1,235 18	8,879 39
Germantown	5,092 71	.....	4,903 86	16,689 61
Ghent (including part of Chatham village)	9,010 16	6,237 13	17,807 48	49,570 54
Greenport	6,210 12	.....	2,917 86	26,670 72
Hillsdale	7,345 65	.....	6,276 21	19,017 11
Hudson, city	.....	.....	33,000 00	160,482 40
Kinderhook (including Kinderhook and Valatie villages)	6,481 96	10,445 42	11,742 05	42,551 82
Livingston	5,250 77	.....	5,542 01	17,738 47
New Lebanon	8,786 86	.....	5,552 62	18,143 81
Stockport	4,062 58	.....	5,123 87	19,689 97
Stuyvesant	4,374 44	.....	5,499 45	22,820 68
Taghkanic	5,924 55	.....	1,834 72	10,749 71
Total	$114,097 74	$29,419 67	$141,669 90	$585,398 28

CLINTON

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Altona	.0640	.....	$60 29	.....	$3,103 31
Ausable (including part of Keeseville village)	.0498	$514 50	54 56	$1,829 03	2,178 35
Beekmantown	.0350	.....	87 53	.....	2,870 79
Black Brook	.0632	1,738 80	43 03	.....	2,419 84
Champlain (including Champlain and Rouses Point villages)	.0388	2,091 18	199 96	1,868 67	3,733 80
Chazy	.0462	.....	117 28	.....	3,710 62
Clinton	.0675	.....	89 00	.....	2,519 85
Dannemora (including Dannemora village)	.0572	1,100 05	22 12	.....	2,336 42
Ellenburg	.0682	.....	126 65	.....	5,133 71
Mooers (including Mooers village)	.0673	.....	119 55	.....	5,346 96
Peru	.0386	.....	77 79	.....	3,531 05
Plattsburg, city	.0456	10,885 96	512 79	8,107 19	6,450 20
Plattsburg	.0294	1,180 90	137 46	.....	2,088 97
Saranac	.0730	.....	84 02	.....	4,350 52
Schuyler Falls	.0488	.....	83 38	.....	2,405 43
Total	.....	$17,511 39	$1,815 41	$11,804 89	$52,179 82

COLUMBIA

Statement of the aggregate valuation of real

Ancram	.0183	$98 00	$42 80	.....	$1,504 92
Austerlitz	.0254	.....	66 70	.....	920 07
Canaan	.0168	404 25	40 69	.....	1,217 63
Chatham (including part of Chatham village)	.0173	750 93	175 66	$1,185 90	2,265 70
Claverack (including Philmont village)	.0196	1,115 97	65 06	775 28	3,160 13
Clermont	.0184	73 50	57 14	.....	833 98
Copake	.0173	367 50	49 28	.....	1,429 86
Gallatin	.0234	.....	23 49	.....	818 79
Germantown	.0211	220 50	58 75	.....	1,142 68
Ghent (including part of Chatham village)	.0233	1,102 50	175 53	.....	4,903 39
Greenport	.0124	465 50	36 12	.....	689 16
Hillsdale	.0283	3 68	84 39	.....	3,411 99
Hudson, city	.0294	16,353 36	425 70	8,490 96	7,422 03
Kinderhook (including Kinderhook and Valatie villages)	.0251	2,042 07	542 47	3,209 14	2,858 85
Livingston	.0210	298 90	43 34	.....	1,780 63
New Lebanon	.0313	367 50	50 91	.....	2,305 77
Stockport	.0150	661 50	44 96	.....	1,170 25
Stuyvesant	.0138	813 40	49 53	.....	1,288 35
Taghkanic	.0268	73 50	24 32	.....	834 23
Total	.....	$25,212 56	$2,056 84	$13,661 28	$39,958 41

—Concluded.

and personal estate in Clinton county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Altona	.....	$3,163 60	$3,500	.....	.....
Ausable (including part of Keeseville village)	$48 00	4,624 44	7,500	.....	.....
Beekmantown	.....	2,958 32	4,500	.....	.....
Black Brook	.....	4,201 67	.....	.....	.....
Champlain (including Champlain and Rouses Point villages)	19,680 61	27,574 22	47,800	.....	.....
Chazy	.....	3,827 90	8,500	.....	.....
Clinton	.....	2,608 85	4,400	.....	.....
Dannemora (including Dannemora village)	1,692 30	5,150 89	16,000	.....	.....
Ellenburg	.....	5,260 36	12,000	.....	.....
Mooers (including Mooers village)	153 00	5,619 51	17,525	.....	.....
Peru	.....	3,608 84	9,200	.....	.....
Plattsburg, city	46,180 34	72,136 48	378,200	.....	.....
Plattsburg	.....	3,407 33	.....	.....	.....
Saranac	.....	4,434 54	7,500	.....	.....
Schuyler Falls	.....	2,488 81	.....	.....	.....
Total	$67,754 25	$151,065 76	$516,625	.....	.....
		County	216,000	.....	.....
			$732,625	.....	.....

—Concluded.

and personal estate in Columbia county, etc.

Ancram	.....	$1,645 72	.....	.....	.....
Austerlits	.....	986 77	.....	.....	.....
Canaan	.....	1,662 57	.....	.....	.....
Chatham (including part of Chatham village)	$4,769 27	9,147 46	.....	.....	.....
Claverack (including Philmont village)	4,359 74	9,476 18	$54,500	.....	.....
Clermont	.....	964 62	.....	.....	.....
Copake	.....	1,846 64	.....	.....	.....
Gallatin	.....	842 28	.....	.....	.....
Germantown	.....	1,421 93	.....	.....	.....
Ghent (including part of Chatham village)	4,769 26	10,950 68	.....	.....	.....
Greenport	.....	1,190 78	.....	.....	.....
Hillsdale	.....	3,500 06	.....	.....	.....
Hudson, city	.....	32,692 05	.....	.....	.....
Kinderhook (including Kinderhook and Valatie villages)	327 22	8,979 75	.....	.....	.....
Livingston	.....	2,122 87	.....	.....	.....
New Lebanon	.....	2,724 18	41,500	.....	.....
Stockport	.....	1,876 71	.....	.....	.....
Stuyvesant	.....	2,151 28	.....	.....	.....
Taghkanic	.....	932 05	.....	.....	.....
Total	$14,225 49	$95,114 58	$96,000	.....	.....
			371,100	$21,500	.....
			$467,100	$21,500	.....

CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Cincinnatus	$15,844	$407,435	$415,793	89
Cortland, city	2,590	8,219,865	7,391,832	101
Cortlandville (including McGrawville village)	29,309	1,684,975	1,561,623	98
Cuyler	27,910	392,574	475,411	75
Freetown	16,155	285,751	267,562	97
Harford	15,071	292,710	282,825	94
Homer (including Homer village)	30,515	1,893,670	2,492,665	69
Lapeer	15,631	230,268	240,394	87
Marathon (including Marathon village)	15,449	780,805	779,309	91
Preble	16,986	616,579	727,501	77
Scott	13,807	266,300	281,243	86
Solon	18,700	245,245	250,276	88
Taylor	18,620	215,489	257,526	76
Truxton	27,824	470,494	514,855	83
Virgil	29,885	527,080	569,909	84
Willett	16,262	252,485	273,001	84
Total	$310,558	$16,781,725	$16,781,725	.....

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Andes (including Andes village)	$64,138	$603,217	$550,921	72
Bovina	27,279	417,920	415,503	66
Colchester	84,574	947,871	892,672	70
Davenport	31,151	504,150	501,235	66
Delhi (including Delhi village)	38,521	1,131,512	1,050,263	71
Deposit (including part of Deposit village)	27,622	595,640	592,196	66
Franklin (including Franklin village)	49,547	995,555	1,090,676	60
Hamden	33,620	468,388	465,257	66
Hancock (including Hancock village)	97,547	1,328,804	1,470,249	59
Harpersfield	24,905	553,205	525,146	69
Kortright	39,110	610,708	607,243	66
Masonville	33,107	315,725	289,223	72
Meredith	36,846	584,165	531,070	72
Middletown (including Fleischmanns and Margaretville villages)	57,988	1,150,374	1,257,067	60
Roxbury	50,625	942,696	887,458	70
Sidney (including Sidney village)	31,400	1,233,757	1,326,058	61
Stamford (including Hobart and Stamford villages	28,709	858,798	853,832	66
Tompkins	63,000	584,376	531,284	72
Walton (including Walton village)	56,879	1,814,415	1,803,923	66
Total	$876,568	$15,641,276	$15,641,276	.....

NOTE.— For continuation of this table, see page 350.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Cortland county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Cincinnatus	$80,754	$69,754	$3,575	$2,860
Cortland, city	774,087	642,737	264,400	216,808
Cortlandville (including McGrawville v llage)	.....	.....	82,600	66,080
Cuyler	2,600	.....	4,450	3,560
Freetown	1,690	.....	1,825	1,460
Harford	2,250	.....	3,650	2,920
Homer (including Homer village)	245,200	176,450	88,600	66,450
Lapeer	.....	.....	4,975	4,228
Marathon (including Marathon village)	145,200	63,850	13,725	11,605
Preble	.....	.....	15,000	11,250
Scott	5,000	.....	6,000	4,640
Solon	1,100	.....	2,400	1,680
Taylor	1,000	.....	2,400	1,875
Truxton	12,550	.....	4,400	3,300
Virgil	2,370	.....	12,900	10,320
Willett	275	.....	1,575	1,260
Total	$1,274,076	$952,791	$512,475	$410,296

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Delaware county for the year 1913.

Andes (including Andes village)	$40,825	.....	$6,575	$4,629
Bovina	36,028	.....	2,950	1,621
Colchester	58,421	$48,571	5,675	3,121
Davenport	21,450	.....	7,600	3,800
Delhi (including Delhi village)	238,064	179,464	21,675	10,837
Deposit (including part of Deposit village)	10,000	.....	18,525	9,262
Franklin (including Franklin village)	151,162	108,912	11,825	7,095
Hamden	22,950	.....	18,300	10,063
Hancock (including Hancock village)	83,572	80,872	40,325	24,195
Harpersfield	13,800	.....	16,300	8,965
Kortright	26,100	.....	6,875	3,781
Masonville	8,300	.....	5,275	3,165
Meredith	29,450	.....	7,300	4,015
Middletown (including Fleischmanns and Margaretville villages)	168,968	145,189	26,360	14,497
Roxbury	115,223	100,871	11,450	6,870
Sidney (including Sidney village)	312,887	289,687	54,125	27,062
Stamford (including Hobart and Stamford villages)	417,791	346,510	23,900	13,145
Tompkins	1,650	.....	4,550	2,730
Walton (including Walton village)	201,051	175,451	86,560	47,606
Total	$1,957,692	$1,475,527	$375,745	$206,459

CORTLAND

Statement of the aggregate valuation of real

CITY AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Cincinnatus	$232 49	$26 24	$1,579 30	.....
Cortland, city	4,668 94	526 86	31,758 69	$46,190 90
Cortlandville (including McGrawville village)	939 50	106 02	6,391 05	.....
Cuyler	271 11	30 59	1,851 43	.....
Freetown	169 36	19 11	1,150 30	.....
Harford	179 31	20 24	1,218 81	.....
Homer (including Homer village)	1,611 15	181 81	10,961 80	.....
Lapeer	151 21	17 06	1,026 79	.....
Marathon (including Marathon village)	541 36	61 09	3,682 87	.....
Preble	457 60	51 64	3,109 02	.....
Scott	180 05	20 32	1,224 08	.....
Solon	134 21	15 15	913 83	.....
Taylor	162 62	18 35	1,107 85	.....
Truxton	298 15	33 65	2,031 44	.....
Virgil	359 97	40 62	2,445 87	.....
Willett	171 89	19 40	1,168 22	.....
Total	$10,528 92	$1,188 15	$71,621 35	$46,190 90

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	$431 68	$37 14	$3,043 00	.....
Bovina	329 41	28 35	2,321 96	.....
Colchester	693 83	59 72	4,890 90	.....
Davenport	381 30	32 82	2,687 86	.....
Delhi (including Delhi village)	939 85	80 89	6,625 10	.....
Deposit (including part of Deposit village)	439 31	37 81	3,096 73	.....
Franklin (including Franklin village)	905 93	77 97	6,386 03	.....
Hamden	356 15	30 65	2,510 55	.....
Hancock (including Hancock village)	1,133 53	97 56	7,990 37	.....
Harpersfield	393 20	33 84	2,771 46	.....
Kortright	462 03	39 77	3,256 90	.....
Masonville	217 04	18 68	1,529 98	.....
Meredith	408 90	35 19	2,882 42	.....
Middletown (including Fleischmanns and Margaretville villages)	1,040 30	89 54	7,333 24	.....
Roxbury	731 46	62 96	5,156 18	.....
Sidney (including Sidney village)	1,195 62	102 91	8,428 09	.....
Stamford (including Hobart and Stamford villages)	927 66	79 83	6,539 19	.....
Tompkins	388 78	33 46	2,740 56	.....
Walton (including Walton village)	1,462 66	125 89	10,310 48	.....
Total	$12,838 64	$1,104 98	$90,501 00	.....

NOTE.— For conclusion of this table, see page 352.

— Continued.

and personal estate in Cortland county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Cincinnatus	$6,752 61	.....	$4,270 88	$12,861 52
Cortland, city	.....	.....	37,300 00	120,445 39
Cortlandville (including McGrawville village)	15,383 71	$3,472 50	8,933 33	35,226 11
Cuyler	7,190 26	.....	2,332 05	11,675 44
Freetown	2,167 62	.....	1,928 83	5,435 22
Harford	2,676 68	.....	2,090 73	6,185 77
Homer (including Homer village)	13,445 07	8,679 34	14,689 70	49,568 87
Lapeer	2,125 90	.....	2,016 74	5,337 70
Marathon (including Marathon village)	4,073 62	3,675 00	6,298 11	18,332 05
Preble	4,601 68	.....	3,048 18	11,268 12
Scott	3,157 71	.....	2,593 65	7,175 81
Solon	7,948 26	.....	1,615 13	10,626 58
Taylor	4,729 78	.....	1,467 22	7,485 82
Truxton	10,546 38	.....	3,601 37	16,510 99
Virgil	4,133 88	.....	3,996 74	10,977 08
Willett	2,835 53	.....	1,250 42	5,445 46
Total	$91,768 69	$15,826 84	$97,433 08	$334,557 93

— Continued.

and personal estate in Delaware county, etc.

Andes (including Andes village)	$15,932 83	$1,200 00	$8,681 33	$29,325 98
Bovina	5,788 33	.....	3,224 80	11,692 85
Colchester	15,380 72	.....	13,015 58	34,040 75
Davenport	5,107 94	.....	6,553 03	14,762 95
Delhi (including Delhi v ilage)	20,189 96	6,245 20	12,753 77	46,834 77
Deposit (including part of Deposit Depos t village)	5,437 21	3,170 32	2,898 91	15,080 29
Franklini (including Franklin village)	7,875 03	1,266 00	8,005 00	24,515 96
Hamden	10,134 89	.....	5,871 82	18,904 06
Hancock (including Hancock village)	25,444 67	7,600 00	25,959 32	68,225 45
Harpersfield	4,797 88	.....	3,061 33	11,057 71
Kortright	7,010 13	.....	4,693 42	15,462 25
Masonville	3,960 13	.....	2,973 34	8,699 17
Meredith	6,600 84	.....	5,130 23	15,057 58
Middletown (including Fleischmanns and Margaretville villages)	21,829 02	1,690 08	19,240 76	51,222 94
Roxbury	9,715 09	.....	8,428 65	24,094 34
Sidney (including Sidney village)	9,589 46	11,107 18	14,858 46	45,281 72
Stamford (including Hobart and Stamford villages)	4,517 45	12,170 75	14,876 17	39,111 05
Tompkins	10,140 48	.....	6,864 18	20,167 46
Walton (including Walton village)	11,649 64	10,570 00	27,583 59	61,702 26
Total	$201,101 70	$55,019 53	$194,673 69	$555,239 54

CORTLAND

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Cincinnatus	.0307	.....	$44 33	$697 55	$1,976 65
Cortland, city	.0228	$7,314 47	453 61	6,427 38	7,119 89
Cortlandville (including McGrawville village)	.0209	.....	226 96	.....	3,701 51
Cuyler	.0295	73 50	66 21	.....	2,129 55
Freetown	.0188	.....	31 44	.....	1,432 50
Harford	.0209	.....	63 15	.....	1,155 50
Homer (including Homer village)	.0252	7 35	162 52	1,764 50	4,728 60
Lapeer	.0231	.....	30 16	.....	1,412 12
Marathon (including Marathon village)	.0212	.....	386 50	638 50	2,313 78
Preble	.0183	73 50	92 65	.....	1,671 78
Scott	.0264	.....	26 12	.....	1,545 78
Solon	.0431	.....	18 16	.....	1,610 75
Taylor	.0345	.....	29 65	.....	1,509 90
Truxton	.0341	183 75	47 27	.....	2,737 86
Virgil	.0207	.....	55 33	.....	3,204 51
Willett	.0215	.....	7 89	.....	568 74
Total	.....	$7,652 57	$1,741 95	$9,527 93	$38,819 42

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	.0455	.....	$246 34	.....	$4,684 58
Bovina	.0255	.....	46 00	.....	1,730 02
Colchester	.0355	$338 29	493 21	$485 71	6,120 47
Davenport	.0280	.....	138 50	.....	3,092 27
Delhi (including Delhi village)	.0393	.....	412 16	1,794 64	5,723 12
Deposit (including part of Deposit village)	.0248	.....	98 17	.....	1,946 52
Franklin (including Franklin village)	.0236	.....	249 54	1,089 13	5,212 00
Hamden	.0384	.....	383 29	.....	3,017 56
Hancock (including Hancock village)	.0512	194 00	704 89	808 72	8,861 53
Harpersfield	.0195	.....	173 25	.....	2,386 58
Kortright	.0242	.....	182 50	.....	3,280 01
Masonville	.0268	.....	27 50	.....	2,728 59
Meredith	.0245	.....	140 25	.....	3,134 06
Middletown (including Fleischmanns and Margaretville villages)	.0436	928 77	409 05	1,451 89	8,020 10
Roxbury	.0251	.....	297 57	1,008 71	4,144 78
Sidney (including Sidney village)	.0360	208 55	694 07	2,896 83	4,773 12
Stamford (including Hobart and Stamford villages)	.0420	363 75	189 50	3,465 11	5,829 44
Tompkins	.0344	.....	392 65	.....	4,447 85
Walton (including Walton village)	.0335	242 50	1,321 53	1,754 52	10,560 87
Total	.....	$2,275 86	$6,599 97	$14,755 26	$89,693 47

— Concluded.

and personal estate in Cortland county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Cincinnatus	.....	$2,718 53	$38,800	.....	.....
Cortland, city	$81,805 50	103,120 85	690,093	.....	.....
Cortlandville (including McGrawville village)	2,696 43	6,624 90	38,106	.....	.....
Cuyler	.....	2,269 26	35,000	.....	.....
Freetown	.....	1,463 94	.....	.....	.....
Harford	.....	1,218 65	.....	.....	.....
Homer (including Homer village)	663 70	7,326 67	20,500	.....	.....
Lapeer	.....	1,442 28	.....	.....	.....
Marathon (including Marathon village)	6,404 27	9,743 05	21,300	.....	.....
Preble	.....	1,837 93	.....	.....	.....
Scott	.....	1,571 90	.....	.....	.....
Solon	.....	1,628 91	43,500	.....	.....
Taylor	.....	1,539 55	4,000	.....	.....
Truxton	.....	2,968 88	.....	.....	.....
Virgil	.....	3,259 84	88,000	.....	.....
Willett	.....	576 63	.....	.....	.....
Total	$91,569 90	$149,311 77	$979,299	.....	.....

— Concluded.

and personal estate in Delaware county, etc.

Andes (including Andes village)	$45 60	$4,976 52	$100,800	.....	.....
Bovina	.....	1,776 02	.....	.....	.....
Colchester	.....	7,437 68	.....	.....	.....
Davenport	.....	3,230 77	.....	.....	.....
Delhi (including Delhi village)	262 16	8,192 08	108,000	.....	.....
Deposit (including part of Deposit village)	4 00	2,048 69	.....	.....	.....
Franklin (including Franklin village)	961 00	7,511 67	.....	.....	.....
Hamden	.....	3,400 85	47,000	.....	.....
Hancock (including Hancock village)	193 00	10,762 14	.....	.....	.....
Harpersfield	.....	2,559 83	.....	.....	.....
Kortright	.....	3,462 51	.....	.....	.....
Masonville	.....	2,756 09	.....	.....	.....
Meredith	.....	3,274 31	.....	.....	.....
Middletown (including Fleischmanns and Margaretville villages)	69 00	10,878 81	.....	.....	.....
Roxbury	.....	5,451 06	.....	.....	.....
Sidney (including Sidney village)	375 59	8,948 16	3,500	.....	.....
Stamford (including Hobart and Sanford villages)	127 00	9,974 80	.....	.....	.....
Tompkins	.....	4,840 50	6,000	.....	.....
Walton (including Walton village)	687 75	14,567 17	50,000	.....	.....
Total	$2,725 10	$116,049 66	$315,300	.....	.....

DUTCHESS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	i o of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Amenia	23,922	$1,104,749	$1,156,537	85
Beacon, city	3,446	6,330,837	6,260,094	90
Beekman	18,217	670,889	702,335	85
Clinton	24,145	721,830	755,673	85
Dover	30,768	1,123,780	1,176,314	85
East Fishkill	33,079	1,230,703	1,288,443	85
Fishkill (including Fishkill village)	14,236	1,318,852	1,380,690	85
Hyde Park	22,070	2,919,587	3,056,479	85
La Grange	25,310	882,934	924,333	85
Milan	22,499	382,802	400,741	85
Northeast (including Millerton village)	26,138	1,667,795	1,746,079	85
Pawling (including Pawling village)	27,228	1,615,551	1,691,377	85
Pine Plains	18,921	878,536	919,747	85
Pleasant Valley (including Pleasant Valley village)	20,270	844,666	884,268	85
Poughkeepsie, city	1,725	23,557,434	22,068,595	95
Poughkeepsie (including part of Wappinger Falls village)	13,943	5,136,628	5,377,851	85
Red Hook (including Red Hook and Tivoli villages)	21,998	3,064,092	3,207,934	85
Rhinebeck (including Rhinebeck village)	18,784	3,783,683	3,961,338	85
Stanford	30,985	1,262,532	1,321,745	85
Union Vale	23,435	448,984	470,037	85
Wappinger (including part of Wappinger Falls village)	16,103	2,241,135	2,346,250	85
Washington (including Millbrook village)	36,263	1,944,165	2,035,304	85
Total	473,485	$63,132,164	$63,132,164	.....

NOTE.— For continuation of this table, see page 356.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Amenia	$256,700	$138,800	$20,300	$14,210
Beacon, city	857,083	351,293	210,925	179,286
Beekman	32,250	.....	5,300	3,445
Clinton	17,930	.....	7,800	5,460
Dover	205,032	134,582	12,875	8,368
East Fishkill	6,100	.....	20,750	12,450
Fishkill (including Fishkill village)	40,300	.....	43,625	26,175
Hyde Park	248,705	.....	57,700	40,390
La Grange	4,950	.....	21,850	13,110
Milan	5,650	.....	3,750	2,625
Northeast (including Millerton village)	233,841	117,991	23,150	16,205
Pawling (including Pawling village)	300,181	212,836	13,950	9,765
Pine Plains	82,486	67,086	8,300	5,395
Pleasant Valley (including Pleasant Valley village)	13,150	.....	12,200	7,930
Poughkeepsie, city	2,607,911	1,537,061	1,618,150	1,375,427
Poughkeepsie (including part of Wappinger Falls village)	100,500	.....	179,200	143,360
Red Hook (including Red Hook and Tivoli villages)	560,778	252,228	32,050	24,037
Rhinebeck (including Rhinebeck village)	351,285	201,135	82,250	61,688
Stanford	14,290	.....	6,700	4,355
Union Vale	18,275	.....	2,700	1,620
Wappinger (including part of Wappinger Falls village)	146,600	31,100	18,800	11,280
Washington (including Millbrook village)	832,532	140,882	27,350	16,410
Total	$6,936,529	$3,184,994	$2,429,675	$1,982,991

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Amenia	$698 68	$164 49	$4,556 63	.....
Beacon, city	3,709 26	873 27	18,335 40	$60,273 66
Beekman	402 72	94 81	2,626 18	.....
Clinton	424 11	99 84	2,765 69	.....
Dover	683 51	160 91	4,457 69	.....
East Fishkill	709 70	167 08	4,629 12	.....
Fishkill (including Fishkill village)	779 02	183 61	5,080 63	.....
Hyde Park	1,812 30	426 90	11,817 40	.....
La Grange	509 46	119 94	3,322 56	.....
Milan	222 79	52 45	1,452 99	.....
Northeast (including Millerton village)	1,020 76	240 31	6,657 16	.....
Pawling (including Pawling village)	975 14	229 57	6,359 67	.....
Pine Plains	512 67	120 69	3,343 53	.....
Pleasant Valley (including Pleasant Valley village)	491 99	115 82	3,208 63	.....
Poughkeepsie, city	12,685 73	2,986 60	62,707 42	301,414 07
Poughkeepsie (including part of Wappinger Falls village)	3,003 79	707 49	19,588 49	.....
Red Hook (including Red Hook and Tivoli villages)	1,927 87	453 87	12,573 60	.....
Rhinebeck (including Rhinebeck village)	2,254 14	530 96	14,701 28	.....
Stanford	732 45	172 44	4,776 87	.....
Union Vale	267 70	63 02	1,745 91	.....
Wappinger (including part of Wappinger Falls village)	1,349 64	317 73	8,801 77	.....
Washington (including Millbrook village)	1,494 99	351 96	9,749 99	.....
Total	$36,668 42	$8,633 76	$213,258 61	$361,687 73

NOTE.— For continuation of this table, see page 358.

— Continued.

and personal estate in Dutchess county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Amenia	$9,683 41	.....	$7,863 81	$22,967 02
Beacon, city	.....	.....	37,989 34	121,180 93
Beekman	4,980 45	.....	2,048 60	10,152 76
Clinton	4,137 34	.....	4,060 65	11,487 63
Dover	10,596 47	.....	9,454 07	25,352 65
East Fishkill	8,049 63	.....	5,995 21	19,550 74
Fishkill (including Fishkill village)	14,394 75	$2,773 92	11,493 84	34,705 77
Hyde Park	19,122 47	.....	12,052 91	45,231 98
La Grange	6,072 37	.....	4,442 93	14,467 26
Milan	4,454 39	.....	2,547 62	8,730 24
Northeast (including Millerton village)	8,894 53	3,338 12	7,939 26	28,090 14
Pawling (including Pawling village)	13,317 50	6,000 04	7,980 54	34,862 46
Pine Plains	5,322 38	.....	7,493 27	16,792 54
Pleasant Valley (including Pleasant Valley village)	7,574 59	1,750 97	5,315 87	18,457 87
Poughkeepsie, city	.....	.....	119,215 00	499,008 82
Poughkeepsie (including part of Wappinger Falls village)	18,454 58	4,500 00	16,801 68	63,056 03
Red Hook (including Red Hook and Tivoli villages)	12,379 05	11,690 10	13,435 74	52,460 23
Rhinebeck (including Rhinebeck village)	15,797 48	7,632 00	17,636 52	58,552 38
Stamford	6,348 53	.....	4,956 22	16,986 51
Union Vale	4,730 00	.....	2,466 92	9,273 55
Wappinger (including part of Wappinger Falls village)	11,423 74	9,000 00	14,252 26	45,145 14
Washington (including Millbrook village)	10,415 44	4,791 00	14,763 80	41,567 18
Total	$196,149 10	$51,476 15	$330,206 06	$1,198,079 83

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Amenia	.0187	$367 50	$98 35	$1,388 00	$3,212 52
Beacon, city	.0217	4 90	110 58	3,512 93	4,945 16
Beekman	.0144	.....	27 30	.....	690 13
Clinton	.0155	.....	73 00	.....	1,378 74
Dover	.0212	441.00	437 11	1,345 81	2,485 66
East Fishkill	.0158	671 30	107 10	.....	1,864 44
Fishkill (including Fishkill village)	.0255	9,176 47	426 52	.....	1,946 66
Hyde Park	.0142	477 75	87 37	.....	2,044 94
La Grange	.0162	.....	67 05	.....	1,688 19
Milan	.0224	.....	11 30	.....	1,525 64
Northeast (including Millerton village)	.0157	670 08	120 65	1,179 91	2,564 12
Pawling (including Pawling village)	.0204	49 00	114 86	2,128 35	1,928 24
Pine Plains	.0187	409 15	65 74	670 86	2,915 94
Pleasant Valley (including Pleasant Valley village)	.0215	225 40	128 43	.....	1,492 84
Poughkeepsie, city	.0227	24,876 07	3,978 12	15,370 60	13,060 11
Poughkeepsie (including part of Wappinger Falls village)	.0120	2,166 41	574 12	.....	2,063 07
Red Hook (including Red Hook and Tivoli villages)	.0155	922 43	264 35	2,522 28	2,736 94
Rhinebeck (including Rhinebeck village)	.0148	1,626 80	155 26	2,011 35	3,543 77
Stanford	.0133	269 50	31 73	.....	1,961 79
Union Vale	.0198	262 15	35 41	.....	1,035 64
Wappinger (including part of Wappinger Falls village)	.0191	1,590 05	175 40	310 99	2,449 88
Washington (including Millbrook village)	.0157	395 67	262 77	1,408 82	4,149 59
Total	.....	$44,601 63	$7,352 52	$31,849 90	$61,684 01

— Concluded.

and personal estate in Dutchess county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Amenia	.....	$5,066 37	.....	.....	.....
Beacon, city	.....	8,573 57	$488,984	.....	.....
Beekman	.....	717 43	.....	.....	.....
Clinton	.....	1,451 74	.....	.....	.....
Dover	.....	4,709 58	9,600	.....	.....
East Fishkill	.....	2,642 84	.....	.....	.....
Fishkill (including Fishkill village)	$52 00	11,601 65	14,000	.....	.....
Hyde Park	.....	2,610 06	.....	.....	.....
La Grange	.....	1,755 24	.....	.....	.....
Milan	.....	1,536 94	.....	.....	.....
Northeast (including Millerton village)	3,548 06	8,082 82	14,000	.....	.....
Pawling (including Pawling village)	2,110 61	6,331 06	.....	.....	.....
Pine Plains	.....	4,061 69	10,000	.....	.....
Pleasant Valley (including Pleasant Valley village)	.....	1,846 67	12,500	.....	.....
Poughkeepsie, city	86,959 68	144,244 58	1,575,500	$6,000	.....
Poughkeepsie (including part of Wappinger Falls village)	954 85	5,758 45	.....	.....	.....
Red Hook (including Red Hook and Tivoli villages)	1,732 64	8,178 64	42,000	6,000	.....
Rhinebeck (including Rhinebeck village)	32 00	7,369 18	5,000	.....	.....
Stanford	.....	2,263 02	.....	.....	.....
Union Vale	.....	1,333 20	.....	.....	.....
Wappinger (including part of Wappinger Falls village)	1,909 70	6,436 02	23,000	.....	.....
Washington (including Millbrook village)	137 00	6,353 85	5,150	.....	.....
Total	$97,436 54	$242,924 60	$2,199,734	$12,000	.....
		County	$262,500	.....	.....
			$2,462,234	$12,000	.....

ERIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Alden (including Alden village)	20,883	$1,592,994	$1,790,512	.....
Amherst (including Williamsville village)	33,608	3,092,340	2,867,330	.....
Aurora (including East Aurora village)	23,600	2,775,380	1,883,410	.....
Boston	22,730	644,840	446,226	.....
Brant (including Farnham village)	14,555	1,317,890	1,003,773	.....
Buffalo, city	26,983	328,956,905	334,532,835	.....
Cheektowaga (including Sloan village and part of Depew village)	18,710	5,229,275	4,995,449	.....
Clarence	33,637	1,615,070	1,346,060	.....
Colden	22,704	562,675	397,634	.....
Collins (including part of Gowanda village)	29,496	1,469,070	1,263,645	.....
Concord (including Springville village)	44,734	2,060,492	1,699,352	.....
East Hamburg	24,569	1,924,415	1,517,300	.....
Eden	25,265	1,232,830	1,004,964	.....
Elma	21,390	1,326,610	1,097,543	.....
Evans (including Angola village)	25,481	2,258,465	1,815,360	.....
Grand Island	18,000	886,938	995,480	.....
Hamburg (including Blasdell and Hamburg villages)	25,950	5,838,132	4,701,012	.....
Holland	22,934	723,729	539,564	.....
Lackawanna, city	4,691	6,630,668	8,193,880	.....
Lancaster (including Lancaster village and part of Depew village)	23,531	4,157,051	3,919,771	.....
Marilla	17,208	556,354	484,100	.....
Newstead (including Akron village)	30,708	1,772,385	1,511,874	.....
North Collins (including North Collins village)	26,815	1,069,620	927,560	.....
Sardinia	31,937	946,723	795,580	.....
Tonawanda, city	1,981	4,428,800	4,124,740	.....
Tonawanda (including Kenmore village)	12,555	4,152,759	3,750,265	.....
Wales	22,600	696,765	563,120	.....
West Seneca	17,564	2,744,060	2,494,896	.....
Total	644,819	$390,663,235	$390,663,235	.....

NOTE.— For continuation of this table, see page 362.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Alden (including Alden village)	$2,000	.....	$75,250	$60,200
Amherst (including Williamsville village)	8,800	.....	152,800	122,240
Aurora (including East Aurora village)	190,900	$152,500	99,100	79,280
Boston	2,800	.....	11,050	8,840
Brant (including Farnham village)	4,300	.....	59,175	47,340
Buffalo, city	22,542,183	15,542,183	27,000,900	21,600,720
Cheektowaga (including Sloan village and part of Depew village)	14,700	.....	376,650	301,320
Clarence	12,600	.....	29,650	23,720
Colden	3,775	.....	7,500	6,000
Collins (including part of Gowanda village)	21,000	.....	98,100	78,480
Concord (including Springville village)	189,317	159,617	68,490	54,792
East Hamburg	3,200	.....	155,300	124,240
Eden	14,250	.....	95,550	76,440
Elma	10,650	.....	16,400	13,120
Evans (including Angola village)	56,818	49,068	71,975	57,580
Grand Island	25,200	.....	4,000	3,200
Hamburg (including Blasdell and Hamburg villages)	229,928	211,278	521,600	417,280
Holland	60,126	43,401	24,000	19,200
Lackawanna, city	111,219	110,969	544,200	435,360
Lancaster (including Lancaster village and part of Depew village)	110,950	66,700	289,275	231,420
Marilla	13,300	.....	4,550	3,640
Newstead (including Akron village)	65,165	48,515	77,050	61,640
North Collins (including North Collins village)	78,350	66,750	42,775	34,220
Sardinia	24,750	.....	22,250	17,800
Tonawanda, city	422,255	392,955	430,400	344,320
Tonawanda (including Kenmore village)	5,500	.....	262,300	209,840
Wales	7,150	.....	17,400	13,920
West Seneca	1,000	.....	282,100	225,680
Total	$24,232,186	$16,843,936	$30,839,790	$24,671,832

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Alden (including Alden village)	$1,127 82	$115 40	$7,106 16	.....
Amherst (including Williamsville village)	1,807 10	184 80	11,381 50	.....
Aurora (including East Aurora village)	1,186 32	121 39	7,474 39	.....
Boston	281 44	28 40	1,771 16	.....
Brant (including Farnham village)	633 26	64 69	3,984 16	.....
Buffalo, city	208,479 33	21,332,86	1,313,659 34	$5,180,099 62
Cheektowaga (including Sloan village and part of Depew village)	3,146 60	321 96	19,827 89	.....
Clarence	847 87	86 75	5,329 52	.....
Colden	249 44	25 63	1,578 28	.....
Collins (including part of Gowanda village)	795 53	81 84	5,015 66	.....
Concord (including Springville village)	1,070 31	109 52	6,745 06	.....
East Hamburg	955 73	97 79	6,022 47	.....
Eden	632 99	64 77	3,988 00	.....
Elma	691 35	70 74	4,354 69	.....
Evans (including Angola village)	1,143 47	117 00	7,192 17	.....
Grand Island	627 04	64 16	3,951 65	.....
Hamburg (including Blasdell and Hamburg villages)	2,961 12	302 98	18,651 59	.....
Holland	339 89	34 77	2,141 63	.....
Lackawanna, city	5,161 18	528 10	32,452 03	150,155 77
Lancaster (including Lancaster village and part of Depew village)	2,469 04	252 63	15,556 54	.....
Marilla	304 92	31 20	1,921 34	.....
Newstead (including Akron village)	952 33	97 44	5,992 89	.....
North Collins (including North Collins village)	583 57	59 78	3,681 67	.....
Sardinia	501 08	51 28	3,157 05	.....
Tonawanda, city	2,597 97	266 04	16,368 38	59,038 14
Tonawanda (including Kenmore village)	2,362 10	241 70	12,885 55	.....
Wales	354 69	36 29	2,235 13	.....
West Seneca	1,571 99	160 80	9,878 45	.....
Total	$243,835 48	$24,950 71	$1,534,304 35	$5,389,293 53

NOTE.— For continuation of this table, see page 364.

— Continued.

and personal estate in Erie county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Alden (including Alden village)	$9,605 68	$3,350 50	$8,968 01	$30,273 57
Amherst (including Williamsville village)	17,886 19	7,176 00	14,889 79	53,325 38
Aurora (including East Aurora village)	14,273 22	18,584 90	22,092 82	63,733 04
Boston	4,973 20	.....	2,760 09	9,814 29
Brant (including Farnham village)	9,235 98	2,000 57	4,831 66	20,750 32
Buffalo, city	.....	.....	2,377,894 00	9,101,465 15
Cheektowaga (including Sloan village and part of Depew village)	33,809 87	17,333 60	49,513 54	123,953 46
Clarence	11,359 75	.....	9,145 69	26,769 58
Colden	4,844 52	.....	3,523 04	10,220 91
Collins (including part of Gowanda village)	10,875 74	4,652 50	6,810 94	28,232 21
Concord (including Springville village)	16,333 45	10,044 54	18,595 18	52,898 06
East Hamburg	16,618 95	.....	8,411 40	32,106 34
Eden	9,706 20	.....	8,512 80	22,904 76
Elma	15,350 94	.....	5,536 79	26,004 51
Evans (including Angola village)	9,049 17	5,000 00	22,847 37	45,349 18
Grand Island	11,214 48	.....	4,000 00	19,857 33
Hamburg (including Blasdell and Hamburg villages)	16,438 61	27,784 94	43,674 19	109,813 43
Holland	5,012 51	.....	5,959 65	13,488 45
Lackawanna, city	.....	.....	50,550 00	238,847 08
Lancaster (including Lancaster village and part of Depew village)	9,876 52	73,810 34	23,513 63	125,478 70
Marilla	6,387 44	.....	4,143 19	12,788 09
Newstead (including Akron village)	16,886 15	7,382 08	13,215 47	44,526 36
North Collins (including North Collins village)	6,577 07	1,500 00	8,447 83	20,849 92
Sardinia	8,204 82	.....	5,564 26	17,478 49
Tonawanda, city	.....	.....	49,440 00	127,710 53
Tonawanda (including Kenmore village)	15,376 29	25,025 69	28,263 06	84,154 39
Wales	11,607 87	.....	3,228 02	17,462 00
West Seneca	31,881 43	.....	23,746 08	67,238 75
Total	$323,386 05	$203,645 66	$2,828,078 50	$10,547,494 28

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Alden (including Alden village)	.0189	$1,355 00	$242 98	.....	$3,318 71
Amherst (including Williamsville village)	.0171	2,722 50	1,305 98	.....	3,617 08
Aurora (including East Aurora village)	.0226	1,328 75	439 18	$1,525 00	5,036 36
Boston	.0151	380 00	93 21	.....	1,240 68
Brant (including Farnham village)	.0156	475 00	230 24	.....	1,003 58
Buffalo, city	.0285	623,556 25	63,329 26	155,421 83	174,671 08
Cheektowaga (including Sloan village and part of Depew village)	.0236	10,635 00	658 51	.....	5,854 34
Clarence	.0164	1,242 50	142 30	.....	4,439 79
Colden	.0180	525 00	153 92	.....	1,701 48
Collins (including part of Gowanda village)	.0189	1,070 00	138 76	.....	2,329 00
Concord (including Springville village)	.0253	1,130 00	314 89	1,596 16	5,947 47
East Hamburg	.0166	342 50	339 31	.....	2,720 57
Eden	.0183	375 00	164 73	.....	2,240 82
Elma	.0194	685 00	147 19	.....	1,536 62
Evans (including Angola village)	.0200	.....	512 87	490 67	4,336 21
Grand Island	.0217	877 50	115 61	.....	1,278 95
Hamburg (including Blasdell and Hamburg villages)	.0187	4,452 82	805 25	2,112 77	6,190 60
Holland	.0182	.....	68 75	434 00	3,063 64
Lackawanna, city	.0419	36,736 87	816 02	1,109 68	5,715 88
Lancaster (including Lancaster village and part of Depew village)	.0298	13,447 50	713 98	666 99	3,844 14
Marilla	.0224	225 00	52 44	.....	1,572 97
Newstead (including Akron village)	.0248	1,261 25	215 84	485 15	3,864 06
North Collins (including North Collins village)	.0192	630 00	229 84	667 50	2,904 10
Sardinia	.0171	375 00	230 31	.....	2,791 08
Tonawanda, city	.0296	11,560 00	740 90	3,929 54	4,722 68
Tonawanda (including Kenmore village)	.0200	1,182 50	603 27	.....	2,431 61
Wales	.0248	.....	80 38	.....	1,398 87
West Seneca	.0244	4,805 00	570 40	.....	3,316 42
Total	.....	$721,375 94	$73,456 32	$168,439 29	$263,088 79

— Concluded.

and personal estate in Erie county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Alden (including Alden village)	$4,860 68	$9,777 37	$11,700	.....	.....
Amherst (including Williamsville village)	4,568 23	12,213 79	24,300	.....	.....
Aurora (including East Aurora village)	12,286 51	20,615 80	33,000	.....	.....
Boston	.....	1,713 89	.....	.....	.....
Brant (including Farnham village)	5 89	1,714 71	1,000	.....	.....
Buffalo, city	.....	1,016,978 42	31,077,109	.....	.....
Cheektowaga (including Sloan village and part of Depew village)	170 72	17,318 57	98,700	.....	.....
Clarence	.....	5,824 59	.....	.....	.....
Colden	.....	2,380 40	.....	.....	.....
Collins (including part of Gowanda village)	85 00	3,622 76	.....	.....	.....
Concord (including Springville village)	17,682 78	26,671 30	128,332	.....	.....
East Hamburg	.....	3,402 38	.....	.....	.....
Eden	.....	2,780 55	8,000	.....	.....
Elma	.....	2,368 81	.....	.....	.....
Evans (including Angola village)	6,678 23	12,017 98	52,000	.....	.....
Grand Island	.....	2,272 06	.....	.....	.....
Hamburg (including Blasdell and Hamburg villages)	2,965 74	16,527 18	173,491	.....	.....
Holland	.....	3,566 39	.....	.....	.....
Lackawanna, city	6,244 06	50,622 51	115,000	.....	.....
Lancaster (including Lancaster village and part of Depew village)	17,424 68	36,097 29	264,000	.....	.....
Marilla	.....	1,850 41	.....	.....	.....
Newstead (including Akron village)	73 35	5,899 65	.....	.....	.....
North Collins (including North Collins village)	65 22	4,496 66	4,000	.....	.....
Sardinia	.....	3,396 39	.....	.....	.....
Tonawanda, city	3,857 91	24,811 03	294,178	.....	.....
Tonawanda (including Kenmore village)	370 75	4,588 13	378 984	.....	.....
Wales	.....	1,479 25	.....	.....	.....
West Seneca	.....	8,691 82	.....	.....	.....
Total	$77,339 75	$1,303,700 09	$32,663,794	.....	.....
		County	1,633,500	.....	.....
			$34,297,294	.....	.....

ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Chesterfield (including part of Keeseville village)	44,735	$794,875	$745,724	56
Crown Point	44,855	593,764	557,049	56
Elizabethtown (including Elizabethtown village)	49,808	477,104	488,294	56
Essex	19,790	620,459	582,093	56
Jay	10,543	455,235	512,503	56
Keene	117,395	484,783	496,153	56
Lewis	50,587	214,159	200,917	56
Minerva	119,230	242,269	247,951	56
Moriah (including Port Henry village)	38,692	2,760,801	2,825,551	56
Newcomb	165,629	231,897	217,558	56
North Elba (including Lake Placid village and part of Saranac Lake village)	97,730	1,816,685	1,859,293	56
North Hudson	110,870	210,801	237,319	56
Saint Armand (including Bloomingdale village)	35,059	292,236	274,166	56
Schroon	94,338	318,171	325,634	56
Ticonderoga (including Ticonderoga village)	49,470	1,911,431	1,956,260	56
Westport (including Westport village)	34,585	912,000	855,607	56
Willsboro	26,277	664,857	623,746	56
Wilmington	33,511	69,391	65,100	56
Total	1,143,104	$13,070,918	$13,070,918	.....

NOTE.— For continuation of this table, see page 368.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Essex county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Chesterfield (including part of Keeseville village)	$8,450	.....	$25,600	$15,360
Crown Point	13,100	.....	17,300	10,380
Elizabethtown (including Elizabethtown village)	27,800	.....	25,500	14,024
Essex	13,568	.....	8,325	4,995
Jay	81,244	$67,109	12,300	6,150
Keene	7,000	.....	15,905	10,337
Lewis	1,200	.....	6,400	3,840
Minerva	.....	.....	10,600	5,829
Moriah (including Port Henry village)	482,843	322,843	53,875	29,631
Newcomb	3,900	.....	3,000	1,800
North Elba (including Lake Placid village and part of Saranac Lake village)	53,655	36,645	36,025	14,410
North Hudson	3,370	.....	920	460
Saint Armand (including Bloomingdale village)	3,700	.....	19,500	7,800
Schroon	4,825	.....	4,600	2,530
Ticonderoga (including Ticonderoga village)	134,950	70,500	39,525	21,727
Westport (including Westport village)	72,725	44,525	32,550	19,530
Willsboro	82,040	.....	10,210	6,126
Wilmington	.....	.....	775	477
Total	$994,370	$541,622	$322,910	$175,406

ESSEX

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Chesterfield (including part of Keeseville village)	$592 34	$36 50	$6,883 37	.....
Crown Point	447 81	27 60	5,203 76	.....
Elizabethtown (including Elizabethtown village)	405 34	24 98	4,710 40	.....
Essex	467 85	28 84	5,436 62	.....
Jay	413 63	25 49	4,806 63	.....
Keene	395 19	24 36	4,592 29	.....
Lewis	158 74	9 80	1,844 72	.....
Minerva	194 75	12 02	2,263 06	.....
Moriah (including Port Henry village)	2,344 90	144 46	27,249 23	.....
Newcomb	173 94	10 71	2,021 26	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	1,473 69	90 80	17,125 08	.....
North Hudson	189 04	11 66	2,196 78	.....
Saint Armand (including Bloomingdale village)	218 24	13 46	2,536 09	.....
Schroon	259 55	15 99	3,016 11	.....
Ticonderoga (including Ticonderoga village)	1,587 10	97 78	18,443 08	.....
Westport (including Westport village)	694 17	42 78	8,066 52	.....
Willsboro	554 34	34 15	6,441 73	.....
Wilmington	51 14	2 91	594 17	.....
Total	$10,621 76	$654 29	$123,430 90	.....

NOTE.— For continuation of this table, see page 370.

— Continued.

and personal estate in Essex county, etc.

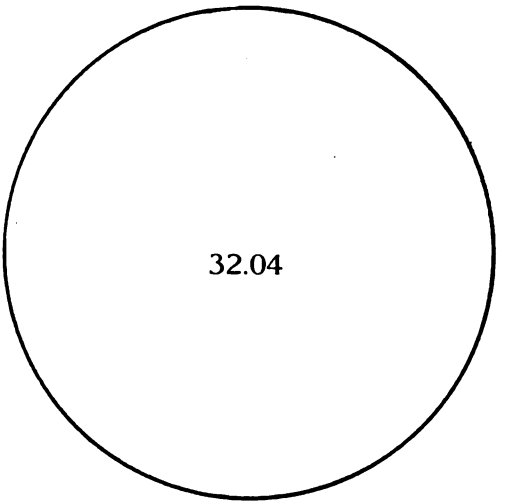
TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Chesterfield (including part of Keeseville village)	$10,269 09	$3,400 00	$25,451 17	$46,632 47
Crown Point	7,524 24	.....	5,181 98	18,385 39
Elisabethtown (including Elisabethtown village)	9,174 18	2,877 00	5,264 58	22,456 48
Essex	5,131 65	.....	5,660 45	16,725 41
Jay	11,406 71	.....	10,136 56	26,789 02
Keene	16,343 85	.....	9,039 22	30,394 91
Lewis	6,191 91	.....	2,485 85	10,691 02
Minerva	14,318 07	.....	4,038 08	20,825 98
Moriah (including Port Henry village)	20,565 49	13,563 75	23,114 31	86,982 14
Newcomb	12,103 15	.....	10,366 83	24,675 89
North Elba (including Lake Placid village and part of Saranac Lake village)	27,764 49	32,897 26	18,859 43	98,210 75
North Hudson	11,479 97	.....	2,001 71	15,879 16
Saint Armand (including Bloomingdale village)	5,575 72	3,004 46	6,031 92	17,379 89
Schroon	8,371 16	.....	5,431 66	17,094 47
Ticonderoga (including Ticonderoga village)	23,517 40	13,500 00	25,672 46	82,817 82
Westport (including Westport village)	7,344 32	2,763 19	5,746 40	24,657 38
Willsboro	5,435 33	.....	7,264 19	19,729 74
Wilmington	3,688 67	.....	2,337 53	6,674 42
Total	$206,205 40	$72,005 66	$174,084 33	$587,002 34

ESSEX

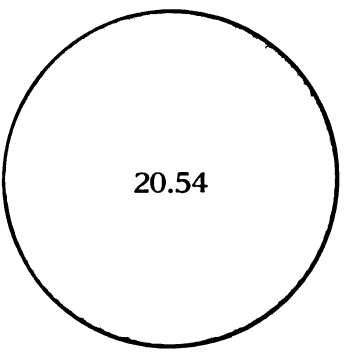
Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Chesterfield (including part of Keeseville village)	.0580	$854 81	$107 20	.....	$1,887 19
Crown Point	.0302	.....	32 80	.....	3,875 30
Elizabethtown (including Elizabethtown village)	.0444	278 88	87 68	.....	2,081 16
Essex	.0263	.....	41 33	.....	2,017 82
Jay	.0570	221 88	41 43	$671 09	3,727 47
Keene	.0618	169 75	54 66	.....	2,250 02
Lewis	.0496	.....	15 12	.....	2,299 20
Minerva	.0859	339 50	91	.....	1,792 09
Moriah (including Port Henry village)	.0294	4,147 96	252 41	3,228 43	
Newcomb	.1050	145 50	5 67	.....	5,702 55
North Elba (including Lake Placid village and part of Saranac Lake village)	.0535	641 41	228 11	366 45	741 08 2,659 76
North Hudson	.0741	567 45	13 13	.....	1,561 08
Saint Armand (including Bloomingdale village)	.0587	163 32	53 71	.....	1,116 89
Schroon	.0528	157 62	20 52	.....	2,434 16
Ticonderoga (including Ticonderoga village)	.0419	1,719 32	313 71	705 00	5,806 43
Westport (including Westport village)	.0262	24 25	64 53	445 25	3,469 16
Willsboro	.0264	.....	49 67	.....	2,583 08
Wilmington	.0961	.....	7 17	.....	1,286 10
Total	.....	$9,431 65	$1,389 76	$5,416 22	$47,290 54

CITIES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR CITY PURPOSES FOR THE YEAR 1913



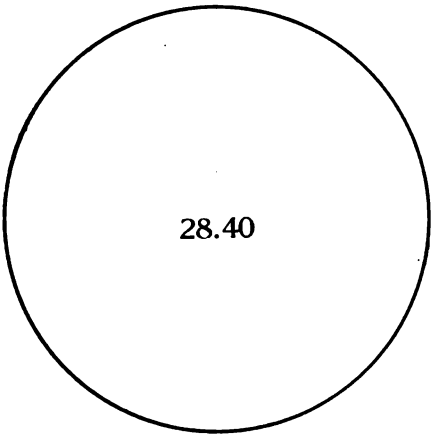
New Rochelle



Niagara Falls

Troy

CITIES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR CITY PURPOSES FOR THE YEAR 1913



Mount Vernon

New York

Yonkers

— Concluded.

and personal estate in Essex county, etc.

TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Chesterfield (including part of Keeseville village)	$32 00	$2,881 20	$1,500	.....	.....
Crown Point	.....	3,908 10	.....	.....	.....
Elizabethtown (including Elizabethtown village)	.....	2,447 72	1,600	.....	.....
Essex	.....	2,059 15	.....	.....	.....
Jay	.....	4,661 87	.....	.....	.....
Keene	.....	2,474 43	3,500	.....	.....
Lewis	.....	2,314 32	5,400	.....	.....
Minerva	.....	2,132 50	.....	.....	.....
Moriah (including Port Henry village)	6,717 58	20,048 93	36,800	.....	.....
Newcomb	.....	892 25	4,000	.....	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	28,491 33	32,387 06	356,126	.....	.....
North Hudson	.....	2,141 66	5,000	.....	.....
Saint Armand (including Bloomingdale village)	450 00	1,783 92	22,000	.....	.....
Schroon	.....	2,612 30	3,000	.....	.....
Ticonderoga (including Ticonderoga village)	22,546 10	31,090 56	103,530	.....	$1,000
Westport (including Westport village)	234 90	4,238 09	.....	.....	.....
Willsboro	.....	2,632 75	.....	.....	.....
Wilmington	.....	1,293 27	1,250	.....	.....
Total	$58,471 91	$122,000 08	$543,706	.....	.....
		County	54,000	.....	.....
			$597,706	.....	$1,000

FRANKLIN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Altamont (including Tupper Lake village)	76,168	$775,232	$765,831	88
Bangor	26,610	618,146	597,079	90
Belmont	101,954	529,851	511,794	90
Bombay	22,472	391,221	386,476	88
Brandon	24,928	115,282	143,169	70
Brighton	50,028	380,338	432,208	76
Burke	27,463	492,715	495,181	86
Chateaugay (including Chateaugay village)	29,486	721,900	756,107	83
Constable	20,037	269,875	263,607	89
Dickinson	27,753	351,582	328,645	93
Duane	48,933	117,085	116,994	87
Fort Covington (including Fort Covington village)	22,565	548,139	506,928	94
Franklin	105,674	479,660	493,470	84
Harrietstown (including part of Saranac Lake village)	134,247	1,672,566	1,606,641	90
Malone (including Malone village)	63,200	3,119,368	3,259,323	83
Moira	28,442	699,845	707,436	86
Santa Clara	116,617	569,107	520,780	95
Waverly	77,254	429,700	397,395	94
Westville	21,654	218,655	211,203	90
Total	1,025,485	$12,500,267	$12,500,267	.....

FULTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bleecker	36,660	$55,995	$71,466	47
Broadalbin	24,341	582,872	529,754	66
Caroga	31,494	106,528	88,752	72
Ephratah	23,154	432,857	425,657	61
Gloversville, city	2,694	8,018,100	8,207,552	58
Johnstown, city	2,200	3,776,450	4,059,654	55
Johnstown	40,520	1,189,600	977,515	73
Mayfield (including Mayfield village)	38,714	552,999	526,537	63
Northampton (including Northville village)	16,198	517,715	509,104	61
Oppenheim	32,996	434,497	367,091	71
Perth	15,904	356,983	301,602	71
Stratford	47,576	166,553	126,465	79
Total	312,451	$16,191,149	$16,191,149	.....

NOTE.— For continuation of this table, see page 374.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Franklin county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Altamont (including Tupper Lake village)	$75,514	$59,314	$42,625	$17,050
Bangor	7,000	.....	7,725	5,021
Belmont	2,900	.....	8,500	5,100
Bombay	25,350	.....	7,700	4,620
Brandon	555	.....	800	439
Brighton	20,700	.....	13,900	8,340
Burke	8,850	.....	10,500	6,300
Chateaugay (including Chateaugay village)	161,142	121,992	31,625	18,975
Constable	5,050	.....	7,500	4,875
Dickinson	5,550	.....	1,650	990
Duane	.....	.....	6,500	3,900
Fort Covington (including Fort Covington village)	18,750	.....	17,950	10,770
Franklin	.....	.....	22,785	12,531
Harrietstown (including part of Saranac Lake village)	234,836	202,286	128,900	58,005
Malone (including Malone village)	981,447	838,147	113,100	67,860
Moira	67,066	34,966	8,500	5,100
Santa Clara	17,675	.....	1,550	1,007
Waverly	52,670	34,900	6,500	3,900
Westville	1,850	.....	2,600	1,300
Total	$1,686,905	$1,291,605	$440,910	$236,083

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1913.

Bleecker	.....	.....	$700	$490
Broadalbin	$6,050	.....	6,600	4,290
Caroga	.....	.....	2,000	1,500
Ephratah	6,660	.....	14,950	10,465
Gloversville, city	1,755,336	$1,390,211	490,100	367,575
Johnstown, city	1,019,314	858,464	262,650	196,986
Johnstown	3,100	.....	45,700	34,275
Mayfield (including Mayfield village)	.....	.....	11,025	7,717
Northampton (including Northville village)	97,583	86,183	7,200	5,040
Oppenheim	.....	.....	19,800	14,850
Perth	.....	.....	24,625	18,468
Stratford	3,500	.....	1,300	1,040
Total	$2,891,543	$2,334,858	$886,650	$662,696

FRANKLIN

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Altamont (including Tupper Lake village)	$623 98	$39 66	$8,173 31	.....
Bangor	481 99	30 64	6,313 46	.....
Belmont	410 68	26 10	5,379 26	.....
Bombay	328 58	20 89	4,304 16	.....
Brandon	114 67	7 29	1,502 12	.....
Brighton	361 38	22 97	4,733 51	.....
Burke	402 16	25 56	5,267 83	.....
Chateaugay (including Chateaugay village)	634 53	40 33	8,311 54	.....
Constable	214 36	13 62	2,807 85	.....
Dickinson	266 65	16 95	3,492 81	.....
Duane	93 35	5 93	1,222 75	.....
Fort Covington (including Fort Covington village)	419 43	26 66	5,494 07	.....
Franklin	393 73	25 03	5,157 45	.....
Harrietstown (including part of Saranac Lake village)	1,307 91	83 14	17,131 81	.....
Malone (including Malone village)	2,714 93	172 58	35,562 13	.....
Moira	590 07	37 50	7,729 19	.....
Santa Clara	429 63	27 31	5,627 60	.....
Waverly	331 26	21 06	4,339 04	.....
Westville	169 99	10 81	2,226 70	.....
Total	$10,289 28	$654 03	$134,776 59	.....

FULTON

Statement of the aggregate valuation of real

Bleecker	$44 74	$3 20	$382 28	.....
Broadalbin	329 56	23 59	2,815 76	.....
Caroga	55 21	3 95	471 66	.....
Ephratah	267 57	19 15	2,286 05	.....
Gloversville, city	6,180 65	442 33	52,806 94	$123,050 42
Johnstown, city	3,168 58	226 76	27,072 04	51,427 89
Johnstown	606 33	43 39	5,180 38	.....
Mayfield (including Mayfield village)	326 74	23 38	2,791 65	.....
Northampton (including Northville village)	378 48	27 09	3,233 69	.....
Oppenheim	226 52	16 21	1,935 34	.....
Perth	185 65	13 29	1,586 19	.....
Stratford	80 02	5 73	683 67	.....
Total	$11,850 05	$848 07	$101,245 65	$174,478 31

NOTE.— For continuation of this table, see page 376.

— Continued.

and personal estate in Franklin county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Altamont (including Tupper Lake village)	$11,173 38	$11,466 46	$38,575 00	$70,051 79
Bangor	10,772 49	.....	4,647 75	22,246 33
Belmont	7,502 54	.....	6,856 99	20,175 57
Bombay	5,555 23	.....	4,296 89	14,505 75
Brandon	2,282 99	.....	1,504 06	5,411 13
Brighton	11,412 33	.....	5,792 33	22,322 52
Burke	5,395 52	.....	3,404 37	14,495 44
Chateaugay (including Chateaugay village)	13,531 37	5,705 01	8,307 08	36,529 86
Constable	4,654 51	.....	2,407 24	10,097 58
Dickinson	2,983 99	.....	3,378 22	10,138 62
Duane	3,031 69	.....	1,033 81	5,387 53
Fort Covington (including Fort Covington village)	7,038 61	1,450 54	6,158 59	20,587 90
Franklin	13,344 88	.....	5,881 22	24,802 31
Harrietstown (including part of Saranac Lake village)	17,441 05	43,175 40	2,991 57	82,130 88
Malone (including Malone village)	16,574 51	34,212 84	6,388 96	95,625 95
Moira	9,291 04	.....	8,039 45	25,687 25
Santa Clara	10,592 01	.....	3,157 67	19,834 22
Waverly	8,329 77	.....	7,000 14	20,021 27
Westville	3,819 07	.....	1,877 84	8,104 41
Total	$164,726 98	$96,010 25	$121,699 18	$528,156 31

— Continued.

and personal estate in Fulton county, etc.

Bleecker	$1,275 00	.....	$1,440 24	$3,145 46
Broadalbin	2,761 76	.....	5,736 24	11,666 91
Caroga	2,075 00	.....	1,782 25	4,388 07
Ephratah	2,000 00	.....	3,820 49	8,393 26
Gloversville, city	.....	.....	90,748 00	273,228 34
Johnstown, city	.....	.....	58,360 00	140,255 27
Johnstown	7,200 00	.....	6,743 61	19,773 71
Mayfield (including Mayfield village)	3,328 00	$1,373 00	7,216 71	15,059 48
Northampton (including Northville village)	1,750 00	7,720 94	6,494 96	19,605 16
Oppenheim	2,462 00	.....	3,458 68	8,098 75
Perth	1,775 00	.....	1,842 71	5,402 84
Stratford	1,700 00	.....	2,427 51	4,896 93
Total	$26,326 76	$9,093 94	$190,071 40	$513,914 18

FRANKLIN

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Altamont (including Tupper Lake village)	.0885	$2,804 51	$246 65	$593 14	$2,574 94
Bangor	.0355	.....	156 15	.....	2,483 10
Belmont	.0378	.....	78 04	.....	3,352 99
Bombay	.0348	400 12	62 33	.....	2,138 84
Brandon	.0467	.....	20 18	.....	1,178 32
Brighton	.0556	303 13	60 18	.....	823 34
Burke	.0289	.....	88 34	.....	3,017 22
Chateaugay (including Chateaugay village)	.0478	.....	182 72	1,219 92	6,258 72
Constable	.0367	.....	53 66	.....	1,526 05
Dickinson	.0283	.....	56 79	.....	2,378 71
Duane	.0460	.....	14 98	.....	712 60
Fort Covington (including Fort Covington village)	.0361	.....	82 49	.....	3,161 94
Franklin	.0517	315 25	83 37	.....	2,717 14
Harrietstown (including part of Saranac Lake village)	.0481	2,628 70	350 95	2,022 86	5,703 11
Malone (including Malone village)	.0293	5,181 01	1,191 68	8,381 48	11,272 46
Moira	.0350	.....	121 37	349 66	5,162 35
Santa Clara	.0338	242 50	70 87	.....	589 52
Waverly	.0447	773 58	48 33	349 00	2,558 30
Westville	.0367	.....	29 97	.....	1,878 20
Total	.....	$12,648 80	$2,999 05	$12,916 06	$59,487 85

FULTON

Statement of the aggregate valuation of real

Bleecker	.0561	$73 50	$0 23	.....	$1,014 19
Broadalbin	.0198	236 43	46 72	.....	2,614 32
Caroga	.0411	403 02	16 63	.....	837 50
Ephratah	.0190	414 05	8 24	.....	2,292 80
Gloversville, city	.0261	11,763 68	1,322 50	$13,902 11	11,906 03
Johnstown, city	.0389	7,342 65	412 13	8,584 84	8,449 48
Johnstown	.0165	991 02	118 27	.....	3,116 83
Mayfield (including Mayfield village)	.0272	.....	101 31	.....	3,137 03
Northampton (including Northville village)	.0370	662 73	62 78	861 83	2,838 14
Oppenheim	.0186	.....	94 68	.....	2,624 82
Perth	.0151	151 90	66 60	.....	878 41
Stratford	.0287	73 50	28 10	.....	1,472 57
Total	.....	$22,112 48	$2,278 19	$23,348 78	$41,182 12

— Concluded.

and personal estate in Franklin county, etc.

TOWNS.	Receipts — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Altamont (including Tupper Lake village)	$1,824 88	$8,044 12	$36,300	.....	.....
Bangor	.....	2,639 25	.....	.....	.....
Belmont	.....	3,431 03	.....	.....	.....
Bombay	.....	2,601 29	3,000	.....	.....
Brandon	.....	1,198 50	.....	.....	.....
Brighton	.....	1,186 65	3,000	.....	.....
Burke	.....	3,105 56	.....	.....	.....
Chateaugay (including Chateaugay village)	241 22	7,902 58	31,000	.....	.....
Constable	.....	1,579 71	2,200	.....	.....
Dickinson	.....	2,435 50	.....	.....	.....
Duane	.....	727 58	700	.....	.....
Fort Covington (including Fort Covington village)	252 50	3,496 93	.....	.....	.....
Franklin	.....	3,115 76	.....	.....	.....
Harrietstown (including part of Saranac Lake village)	29,139 61	39,845 23	512,533	.....	.....
Malone (including Malone village)	32,093 69	58,120 32	7,000	.....	.....
Moira	.....	5,633 38	7,000	.....	.....
Santa Clara	.....	902 89	8,200	.....	.....
Waverly	.....	3,729 21	5,000	.....	.....
Westville	.....	1,908 17	.....	.....	.....
Total	$63,551 90	$151,603 66	$615,933	.....	.....
		County	533,000	.....	.....
			$1,148,933	.....	.....

— Concluded.

and personal estate in Fulton county, etc.

Bleecker	.....	$1,087 92	.....	$733	.....
Broadalbin	.....	2,897 47	.....	3,105	.....
Caroga	.....	1,257 15	.....	3,803	.....
Ephratah	.....	2,715 09	.....	1,615	.....
Gloversville, city	$130,943 69	169,838 01	$796,550	5,978	.....
Johnstown, city	31,204 51	55,993 61	288,500	56,382	$49,731
Johnstown	.....	4,226 12	6,000	1,200	.....
Mayfield (including Mayfield village)	188 00	3,426 34	.....	482	.....
Northampton (including Northville village)	2,923 72	7,349 20	17,200	1,816	.....
Oppenheim	.....	2,719 50	1,000	1,009	.....
Perth	.....	1,096 91	.....	935	.....
Stratford	.....	1,574 17	.....	2,002	.....
Total	$165,259 92	$254,181 49	$1,109,250	.....	.....
		County	115,000	.....	.....
			$1,224,250	$79,060	$49,731

GENESEE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Alabama	28,022	$1,201,572	$1,212,877	82
Alexander (including Alexander village)	22,731	1,093,900	1,077,901	84
Batavia (including Batavia village)	34,437	8,460,811	9,593,341	73
Bergen (including Bergen village)	17,289	1,251,157	1,150,668	90
Bethany	22,706	949,580	924,684	85
Byron	20,531	1,506,130	1,355,050	92
Darien	30,405	1,539,115	1,553,595	82
Elba (including Elba village)	22,631	1,042,344	958,626	90
Leroy (including Leroy village)	26,900	3,871,693	3,483,324	92
Oakfield (icluding Oakfield village)	15,379	1,234,564	1,135,408	90
Pavilion	22,728	1,581,958	1,423,272	92
Pembroke (including Corfu village)	26,090	1,329,395	1,341,902	82
Stafford	19,970	1,479,705	1,331,276	92
Total	$309,819	$26,541,924	$26,541,924	.....

GREENE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Ashland	13,849	$155,580	$164,655	.....
Athens (including Athens village)	14,138	1,271,599	1,333,627	.....
Cairo	33,725	659,124	689,039	.....
Catskill (including Catskill village)	32,843	4,260,600	4,079,975	.....
Coxsackie (including Coxsackie village)	21,664	2,042,906	2,142,261	.....
Durham	29,926	578,916	580,246	.....
Greenville	25,424	582,324	586,639	.....
Halcott	11,174	62,865	59,000	.....
Hunter (including Hunter and Tannersville villages)	47,177	1,190,035	1,196,395	.....
Jewett	28,104	174,405	150,959	.....
Lexington	49,276	227,987	226,312	.....
New Baltimore	24,189	909,859	1,001,004	.....
Prattsville	13,409	173,011	120,661	.....
Windham	26,088	345,931	304,369	.....
Total	370,986	$12,635,142	$12,635,142	.....

NOTE.— For continuation of this table, see page 380.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Genesee county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Alabama	$4,650	.....	$14,425	$10,097
Alexander (including Alexander village)	36,250	.....	47,100	35,325
Batavia (including Batavia village)	1,291,060	$682,960	494,900	346,430
Bergen (including Bergen village)	13,000	.....	39,550	19,537
Bethany	7,900	.....	32,250	22,575
Byron	39,050	.....	11,400	9,120
Darien	8,600	.....	43,000	30,100
Elba (including Elba village)	23,650	.....	13,400	10,049
Leroy (including Leroy village)	381,337	260,737	137,125	102,813
Oakfield (including Oakfield village)	15,000	.....	23,400	17,519
Pavilion	44,200	.....	42,700	32,025
Pembroke (including Corfu village)	51,475	36,625	47,350	33,145
Stafford	31,600	.....	18,550	14,810
Total	$1,947,772	$980,322	$965,150	$683,635

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Greene county for the year 1913.

Ashland	$24,900	.....	$875	$655
Athens (including Athens village)	8,700	.....	23,325	16,327
Cairo	10,550	.....	12,325	8,011
Catskill (including Catskill village)	159,375	.....	195,000	136,500
Coxsackie (including Coxsackie village)	74,300	.....	36,750	27,561
Durham	750	.....	4,065	3,046
Greenville	15,000	.....	3,390	2,369
Halcott	2,000	.....	.....	.....
Hunter (including Hunter and Tannersville villages)	16,900	.....	54,950	38,465
Jewett	6,675	.....	3,000	1,950
Lexington	500	.....	1,875	1,312
New Baltimore	9,700	.....	22,675	17,004
Prattsville	2,800	.....	2,375	1,661
Windham	36,025	.....	7,335	4,766
Total	$368,175	.....	$367,940	$259,627

GENESEE

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Alabama	$767 18	$76 22	$2,881 82	.....
Alexander (including Alexander village)	702 05	69 75	2,637 13	.....
Batavia (including Batavia village)	6,858 43	681 39	25,762 70	.....
Bergen (including Bergen village)	733 25	72 85	2,754 33	.....
Bethany	587 64	58 38	2,207 37	.....
Byron	878 45	87 27	3,299 75	.....
Darien	984 37	97 80	3,697 62	.....
Elba (including Elba village)	618 95	61 49	2,324 99	.....
Leroy (including Leroy village)	2,435 19	241 94	9,147 41	.....
Oakfield (including Oakfield village)	724 89	72 02	2,722 95	.....
Pavilion	924 68	91 87	3,473 41	.....
Pembroke (including Corfu village)	877 99	87 23	3,298 04	.....
Stafford	858 77	85 32	3,225 83	.....
Total	$17,951 84	$1,783 53	$67,433 35	.....

GREENE

Statement of the aggregate valuation of real

Ashland	$135 58	$12 57	$1,693 34	.....
Athens (including Athens village)	960 10	89 00	11,991 32	.....
Cairo	500 38	46 38	6,249 59	.....
Catskill (including Catskill village)	3,032 22	281 08	37,871 09	.....
Coxsackie (including Coxsackie village)	1,585 40	146 96	19,801 05	.....
Durham	415 56	38 52	5,190 17	.....
Greenville	430 32	39 89	5,374 58	.....
Halcott	43 63	4 04	544 93	.....
Hunter (including Hunter and Tannersville villages)	867 81	80 44	10,838 64	.....
Jewett	112 75	10 45	1,408 18	.....
Lexington	162 23	15 04	2,026 16	.....
New Baltimore	722 91	67 03	9,028 85	.....
Prattsville	88 31	8 19	1,102 90	.....
Windham	243 47	22 58	3,040 81	.....
Total	$9,300 67	$862 17	$116,161 61	.....

NOTE.— For continuation of this table, see page 382.

— Continued.

and personal estate in Genesee county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Alabama	$13,806 98	.....	$4,927 44	$22,459 64
Alexander (including Alexander village)	12,467 16	$780 29	5,153 23	21,809 61
Batavia (including Batavia village)	43,301 90	112,823 06	10,569 42	199,996 90
Bergen (including Bergen village)	10,273 43	5,260 50	6,886 89	25,981 25
Bethany	10,009 16	.....	5,313 20	18,175 75
Byron	11,160 50	.....	5,500 80	20,926 77
Darien	13,768 06	.....	6,792 95	25,340 80
Elba (including Elba village)	11,815 30	1,600 00	5,081 69	21,502 42
Leroy (including Leroy village)	28,562 28	22,991 73	28,280 13	91,658 68
Oakfield (including Oakfield village)	9,876 53	2,537 50	7,654 54	23,588 43
Pavilion	12,140 38	.....	5,143 94	21,774 28
Pembroke (including Corfu village)	12,943 11	1,414 87	8,101 77	26,723 01
Stafford	11,937 33	.....	3,671 96	19,779 21
Total	$202,062 12	$147,407 95	$103,077 96	$539,716 75

— Continued.

and personal estate in Greene county, etc.

Ashland	$2,003 26	.....	$1,668 09	$5,512 84
Athens (including Athens village	3,972 34	$5,340 30	8,882 62	31,235 68
Cairo	7,981 99	.....	4,857 42	19,635 76
Catskill (including Catskill village)	22,748 90	40,077 27	9,770 32	113,780 88
Coxsackie (including Coxsackie village)	10,705 89	10,238 00	11,320 00	53,797 30
Durham	6,760 92	.....	3,036 57	15,441 74
Greenville	6,330 29	.....	5,228 55	17,403 63
Halcott	1,392 30	.....	1,111 52	3,096 42
Hunter (including Hunter and Tannersville villages)	22,561 64	9,084 24	17,352 66	60,785 43
Jewett	4,806 65	.....	3,734 21	10,072 24
Lexington	4,606 04	.....	3,060 10	9,869 57
New Baltimore	7,555 64	.....	5,382 84	22,757 27
Prattsville	2,506 32	.....	2,096 63	5,802 35
Windham	6,333 14	.....	3,538 73	13,178 73
Total	$110,265 32	$64,739 81	$81,040 26	$382,369 84

GENESEE

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Alabama	.0183	$300 70	$110 91	.....	$1,628 35
Alexander (including Alexander village)	.0192	.....	47 99	.....	1,754 77
Batavia (including Batavia village)	.0220	11,576 34	1,319 60	$6,829 60	11,733 99
Bergen (including Bergen village)	.0205	.....	78 85	.....	2,762 64
Bethany	.0189	.....	84 30	.....	1,620 67
Byron	.0135	150 35	71 49	.....	1,373 60
Darien	.0164	291 00	203 24	.....	1,877 17
Elba (including Elba village)	.0201	145 50	148 39	.....	2,169 24
Leroy (including Leroy village)	.0229	2,583 84	688 29	2,607 37	4,631 66
Oakfield (including Oakfield village)	.0188	509 25	170 82	.....	2,632 28
Pavilion	.0133	.....	82 71	.....	1,878 92
Pembroke (including Corfu village)	.0198	514 10	203 70	366 25	2,683 12
Stafford	.0130	145 50	126 09	.....	1,157 95
Total	.....	$16,216 58	$3,336 38	$9,803 22	$37,904 36

GREENE

Statement of the aggregate valuation of real

Ashland	.0305	.....	$5 62	.....	$1,058 43
Athens (including Athens village)	.0243	$1,388 32	64 05	.....	2,130 62
Cairo	.0293	811 16	99 44	.....	2,393 34
Catskill (including Catskill village)	.0257	5,776 34	139 40	$6,249 36	9,016 83
Coxsackie (including Coxsackie village)	.0254	2,589 90	.....	1,341 77	3,368 48
Durham	.0266	.....	43 52	.....	2,342 50
Greenville	.0291	.....	52 48	.....	3,515 13
Halcott	.0477	.....	15 42	.....	803 86
Hunter (including Hunter and Tannersville villages)	.0503	1,670 82	398 28	.....	2,995 44
Jewett	.0556	.....	44 51	.....	2,199 50
Lexington	.0441	291 00	25 79	.....	2,375 50
New Baltimore	.0247	254 63	.....	.....	2,249 23
Prattsville	.0330	.....	11 89	.....	1,241 09
Windham	.0345	.....	53 94	.....	2,534 07
Total	.....	$12,782 17	$954 34	$7,591 13	$38,229 02

— Concluded.

and personal estate in Genesee county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Alabama		$2,039 96			
Alexander (including Alexander village)		1,802 76			
Batavia (including Batavia village)	$21,789 63	53,249 16	$543,150		
Bergen (including Bergen village)	2,954 35	5,795 84	33,750		
Bethany		1,704 97	1,200		
Byron		1,595 44			
Darien		2,371 41	4,000		
Elba (including Elba village)		2,463 13			
Leroy (including Leroy village)	176 00	10,687 16	163,000		
Oakfield (including Oakfield village)	155 00	3,467 35			
Pavilion		1,961 63			
Pembroke (including Corfu village)	309 03	4,076 20			
Stafford		1,429 54			
Total	$25,384 01	$92,644 55			
			$745,100		

— Concluded.

and personal estate in Greene county, etc.

Ashland		$1,064 05			
Athens (including Athens village)	$244 40	3,827 39	$2,500		
Cairo		3,308 94	10,500		
Catskill (including Catskill village)	449 25	21,631 18	113,000		$10,000
Coxsackie (including Coxsackie village)	4,104 27	11,404 42	45,000		
Durham		2,386 02	5,000		
Greenville		3,567 61	500		
Halcott		819 28			
Hunter (including Hunter and Tannersville villages)	487 23	5,551 77	64,150	$50	
Jewett		2,244 01			
Lexington		2,692 29			
New Baltimore		2,503 86			
Prattsville		1,252 98	3,200		
Windham		2,588 01			
Total	$5,285 15	$64,841 81	$243,850		
		County	290,500		
			$534,350	$50	$10,000

HAMILTON.

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Arietta	192,540	$866,684	$866,684	80
Benson	51,910	188,763	188,763	80
Hope	27,306	117,800	117,800	80
Indian Lake	150,230	639,233	639,233	80
Inlet	40,430	342,440	342,440	80
Lake Pleasant	130,897	583,967	583,967	80
Long Lake	265,363	1,316,332	1,316,332	80
Morehouse	123,200	531,720	531,720	80
Wells	110,070	367,042	367,042	80
Total	$1,091,946	$4,953,981	$4,953,981	.....

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Columbia	21,904	$640,012	$554,318	77
Danube	17,242	636,859	566,297	75
Fairfield (including part of Middleville village)	24,967	635,073	651,587	65
Frankfort (including Frankfort village)	20,473	3,706,431	2,746,475	90
German Flats (including Ilion and Mohawk villages.)	19,835	5,420,139	5,737,623	63
Herkimer (including Herkimer village)	18,164	5,025,808	5,320,194	63
Litchfield	17,063	365,605	304,778	80
Little Falls, city	2,591	4,662,235	5,653,190	55
Little Falls	13,966	529,344	504,315	70
Manheim (including Dolgeville village)	17,329	2,210,686	2,268,171	65
Newport (including Newport village and part of Middleville village)	19,260	756,486	672,670	75
Norway	23,059	243,633	203,099	80
Ohio	32,427	94,059	78,410	80
Russia (including Cold Brook and Poland villages)	35,792	701,016	584,386	80
Salisbury	68,637	658,774	549,173	80
Schuyler	24,160	1,131,663	1,078,155	70
Stark	19,671	472,273	370,541	85
Warren	22,539	468,580	446,424	70
Webb (including Old Forge village)	280,199	1,843,458	1,891,394	65
Wilmurt	183,276	405,393	540,715	50
Winfield (including West Winfield village)	14,746	687,540	573,152	80
Total	897,300	$31,295,067	$31,295,067	.....

NOTE.— For continuation of this table, see page 386.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Hamilton county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Arietta	$653	.....	$440	$308
Benson	.....	.....	.....	.....
Hope	.....	.....	1,250	875
Indian Lake	.....	.....	1,800	1,348
Inlet	.....	.....	21,975	15,382
Lake Pleasant	325	.....	1,975	1,382
Long Lake	1,380	.....	12,650	8,222
Morehouse	250	.....	285	199
Wells	4,850	.....	400	300
Total	$7, 458	.....	$40,775	$28,016

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Herkimer county for the year 1913.

Columbia	$7,620	.....	$2,250	$1,912
Danube	7,000	.....	22,625	16,968
Fairfield (including part of Middleville village)	41,500	.....	6,950	4,448
Frankfort (including Frankfort village)	177,367	$172,367	179,350	152,446
German Flats (including Ilion and Mohawk villages)	874,533	416,133	321,850	215,638
Herkimer (including Herkimer village)	700,795	536,720	174,425	122,998
Litchfield	5,800	.....	1,750	1,260
Little Falls, city	1,106,446	1,015,746	320,100	272,085
Little Falls	5,200	.....	35,200	22,879
Manheim (including Dolgeville village)	120,066	87,966	47,450	31,791
Newport (including Newport village and part of Middleville village)	130,825	94,075	11,775	8,831
Norway	3,800	.....	1,660	1,245
Ohio	2,600	.....	2,320	1,762
Russia (including Cold Brook and Poland villages)	93,413	61,013	6,350	4,696
Salisbury	5,100	.....	2,650	2,014
Schuyler	1,825	.....	34,150	23,905
Stark	7,000	.....	3,850	3,465
Warren	45,000	.....	6,050	4,235
Webb (including Old Forge village)	8,200	.....	33,150	14,917
Wilmurt	2,850	.....	1,250	600
Winfield (including West Winfield village)	59,803	39,453	11,485	8,608
Total	$3,406,743	$2,423,473	$1,226,640	$916,703

HAMILTON

Statement of the aggregate valuation of real

TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Arietta	$574 98	$43 80	$9,809 53	.....
Benson	125 10	9 53	2,134 83	.....
Hope	78 05	5 95	1,332 24	.....
Indian Lake	423 75	32 27	7,229 65	.....
Inlet	226 98	17 29	3,872 92	.....
Lake Pleasant	387 32	29 50	6,608 27	.....
Long Lake	873 59	66 53	14,903 25	.....
Morehouse	352 64	26 85	6,016 52	.....
Wells	246 50	18 77	4,206 01	.....
Total	$3,288 91	$250 49	$56,113 22	.....

HERKIMER

Statement of the aggregate valuation of real

Columbia	$424 39	$44 25	$3,255 91	.....
Danube	432 97	45 14	3,321 73	.....
Fairfield (including part of Middleville village)	523 44	54 57	4,015 80	.....
Frankfort (including Frankfort village)	2,078 00	216 65	15,942 26	.....
German Flats (including Ilion and Mohawk villages)	4,679 44	487 88	35,900 21	.....
Herkimer (including Herkimer village)	4,141 90	431 84	31,776 25	.....
Litchfield	234 56	24 46	1,799 51	.....
Little Falls, city	4,337 98	452 28	33,280 51	$49,957 10
Little Falls	384 80	40 12	2,952 17	.....
Manheim (including Dolgeville village)	1,737 24	181 13	13,327 94	.....
Newport (including Newport village and part of Middleville village)	535 78	55 86	4,110 43	.....
Norway	156 26	16 29	1,198 79	.....
Ohio	61 18	6 38	469 38	.....
Russia (including Cold Brook and Poland villages)	465 82	48 57	3,573 70	.....
Salisbury	418 61	43 64	3,211 50	.....
Schuyler	815 64	85 04	6,257 48	.....
Stark	285 13	29 73	2,187 50	.....
Warren	371 14	38 70	2,847 34	.....
Webb (including Old Forge village)	1,434 64	149 58	11,006 38	.....
Wilmurt	410 52	42 80	3,149 45	.....
Winfield (including West Winfield village)	448 23	46 73	3,438 80	.....
Total	$24,377 67	$2,541 64	$187,023 04	$49,957 10

NOTE.— For continuation of this table, see page 386.

— Continued.

and personal estate in Hamilton county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Arietta	$6,200 09	.....	$2,900 30	$19,528 70
Benson	1,869 51	.....	909 67	5,048 64
Hope	2,115 82	.....	983 41	4,515 47
Indian Lake	10,678 23	.....	6,600 12	24,964 02
Inlet	6,146 01	.....	1,033 08	11,296 28
Lake Pleasant	5,829 33	.....	2,597 50	15,451 92
Long Lake	32,945 03	.....	14,107 96	62,896 36
Morehouse	4,243 39	.....	1,247 43	11,886 83
Wells	4,769 46	.....	4,667 36	13,908 10
Total	$74,796 87	.....	$35,046 83	$169,496 32

— Continued.

and personal estate in Herkimer county, etc.

Columbia	$4,232 27	.....	$3,315 27	$11,272 09
Danube	3,907 61	.....	3,500 35	11,20, 80
Fairfield (including part of Middleville village)	8,500 56	$1,200 00	7,325 07	21,619 44
Frankfort (including Frankfort village)	16,708 63	14,238 79	22,875 15	72,059 48
German Flats (including Ilion and Mohawk villages)	14,786 92	52,160 02	12,698 34	120,712 81
Herkimer (including Herkimer village)	7,685 41	47,884 30	5,210 97	97,121 67
Litchfield	3,556 18	.....	2,305 85	7,920 56
Little Falls, city	.....	.....	39,000 00	127,027 87
Little Falls	4,989 89	.....	2,763 55	11,130 53
Manheim (including Dolgeville village)	11,140 01	17,749 62	18,889 50	63,025 44
Newport (including Newport village and part of Middleville village)	8,040 89	4,941 66	7,122 96	24,807 58
Norway	1,639 90	.....	2,296 87	5,308 11
Ohio	2,144 63	.....	1,509 49	4,191 06
Russia (including Cold Brook and Poland villages)	5,559 32	2,028 62	3,770 60	15,446 63
Salisbury	10,572 29	.....	3,948 35	18,194 39
Schuyler	10,001 74	.....	3,387 13	20,547 03
Stark	2,467 12	.....	3,389 14	8,358 62
Warren	4,540 91	.....	3,174 69	10,972 78
Webb (including Old Forge village)	19,025 09	3,259 64	22,577 49	57,452 82
Wilmurt	12,575 71	.....	2,048 48	18,226 96
Winfield (including West Winfield village)	3,775 41	2,011 25	7,298 58	17,019 00
Total	$155,850 49	$145,473 90	$178,398 83	$743,622 67

HAMILTON

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Arietta	.0225	$259 47	.....	.....	$718 46
Benson	.0267	.....	.....	.....	503 36
Hope	.0383	223 10	.....	.....	804 16
Indian Lake	.0390	442 57	.....	.....	1,872 54
Inlet	.0329	115 18	.....	.....	125 30
Lake Pleasant	.0264	327 38	.....	.....	964 85
Long Lake	.0477	491 07	.....	.....	1,339 73
Morehouse	.0223	72 75	.....	.....	393 16
Wells	.0374	175 81	.....	.....	1,937 85
Total	.....	$2,107 33	.....	.....	$8,659 41

HERKIMER

Statement of the aggregate valuation of real

Columbia	.0172	$147 00	$38 67	.....	$1,676 92
Danube	.0174	.....	31 88	.....	1,374 85
Fairfield (including part of Middleville village)	.0319	147 00	125 03	.....	2,459 69
Frankfort (including Frankfort village)	.0194	2,110 67	412 05	$1,723 67	5,155 67
German Flats (including Ilion and Mohawk villages)	.0205	5,655 82	937 28	4,161 33	7,986 14
Herkimer (including Herkimer village)	.0187	6,436 15	697 49	5,367 20	8,581 87
Litchfield	.0213	73 50	27 64	.....	1,522 33
Little Falls, city	.0263	16,667 35	598 53	10,157 46	6,021 92
Little Falls	.0208	73 50	48 43	.....	1,035 82
Manheim (including Dolgeville village)	.0281	1,553 30	229 14	879 66	2,940 83
Newport (including Newport village and part of Middleville village)	.0312	482 65	81 50	940 75	3,142 04
Norway	.0214	151 90	31 20	.....	1,596 62
Ohio	.0433	73 50	2 56	.....	1,365 22
Russia (including Cold Brook and Poland villages)	.0210	441 00	54 26	610 13	1,987 35
Salisbury	.0274	519 40	290 37	.....	1,856 48
Schuyler	.0181	.....	26 12	.....	1,804 49
Stark	.0174	294 00	11 81	.....	1,837 77
Warren	.0213	73 50	137 47	.....	1,483 56
Webb (including Old Forge village)	.0310	698 25	161 45	.....	1,966 05
Wilmurt	.0446	134 75	21 80	.....	848 40
Winfield (including West Winfield village)	.0240	98 00	34 17	394 54	3,864 40
Total	.....	$35,831 24	$3,998 85	$24,234 74	$60,508 42

— Concluded.

and personal estate in Hamilton county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Arietta	.....	$977 93	$13,000	.....	.....
Benson	.....	503 36	.....	.....	.....
Hope	.....	1,027 26	.....	.....	.....
Indian Lake	.....	2,315 11	.....	.....	.....
Inlet	.....	240 48	6,000	.....	.....
Lake Pleasant	.....	1,292 23	.....	.....	.....
Long Lake	.....	1,830 80	35,000	.....	.....
Morehouse	.....	465 91	.....	.....	.....
Wells	.....	2,113 66	.....	.....	.....
Total	.....	$10,766 74	$54,000	.....	.....
		County	151,000	.....	.....
			$205,000	.....	.....

— Concluded.

and personal estate in Herkimer county, etc.

Columbia	.....	$1,862 59	.....	.....	.....
Danube	.....	1,406 73	.....	.....	.....
Fairfield (including part of Middleville village)	.....	2,731 72	.....	.....	.....
Frankfort (including Frankfort village)	$19,209 23	28,611 29	$240,464	.....	$23,155
German Flats (including Ilion and Mohawk villages)	15,151 13	33,891 70	348,700	.....	.....
Herkimer (including Herkimer village)	.....	21,082 71	424,576	.....	.....
Litchfield	.....	1,623 47	.....	.....	.....
Little Falls, city	24,300 00	57,745 26	387,000	.....	10,000
Little Falls	.....	1,157 75	.....	.....	.....
Manheim (including Dolgeville village)	12,661 97	18,264 90	149,721	.....	.....
Newport (including Newport village and part of Middleville village)	2,488 43	7,135 37	40,500	.....	.....
Norway	.....	1,779 72	.....	.....	.....
Ohio	.....	1,441 28	.....	.....	.....
Russia (including Cold Brook and Poland villages)	901 73	3,994 47	.....	.....	.....
Salisbury	.....	2,666 25	4,250	.....	.....
Schuyler	.....	1,830 61	12,529	.....	.....
Stark	.....	2,143 58	.....	.....	.....
Warren	.....	1,694 53	.....	.....	.....
Webb (including Old Forge village)	1,719 10	4,544 85	58,300	.....	.....
Wilmurt	.....	1,004 95	.....	.....	.....
Winfield (including West Winfield village)	749 74	5,140 85	38,000	.....	.....
Total	$77,181 33	$201,754 58	$1,704,040	.....	.....
			384,000	.....	.....
			$2,088,040	.....	$33,155

JEFFERSON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Adams (including Adams village)	27,020	$1,780,002	$1,600,071	96
Alexandria (including Alexandria Bay village)	39,889	1,799,632	1,617,717	96
Antwerp (including Antwerp village)	61,018	1,512,365	1,483,088	88
Brownville (including Brownville, Dexter and Glen Park villages)	34,378	2,528,865	2,321,602	94
Cape Vincent (including Cape Vincent village)	34,022	1,630,050	1,512,544	93
Champion (including West Carthage village)	25,776	1,369,982	1,343,455	88
Clayton (including Clayton village)	47,497	2,093,250	2,007,098	90
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	43,311	2,094,242	2,008,050	90
Henderson (including Henderson village)	25,091	940,160	863,104	94
Hounsfield (including Sacketts Harbor village)	28,703	1,374,478	1,198,099	99
Le Ray (including part of Black River village)	40,823	1,433,225	1,359,134	91
Lorraine	24,499	501,936	470,816	92
Lyme (including Chaumont village)	33,823	1,538,464	1,341,042	99
Orleans	41,344	1,340,818	1,345,430	86
Pamelia	23,383	843,712	827,373	88
Philadelphia (including Philadelphia village)	21,800	1,233,240	1,074,985	99
Rodman	25,208	708,410	686,887	89
Rutland (including part of Black River village)	26,716	1,216,460	1,206,614	87
Theresa (including Theresa village)	40,912	1,031,390	957,038	93
Watertown, city	3,237	14,566,070	16,759,876	75
Watertown	22,335	839,190	822,939	88
Wilna (including Carthage village)	47,483	3,128,905	2,727,389	99
Worth	27,390	229,921	200,416	99
Total	745,658	$45,734,767	$45,734,767	.....

NOTE.— For continuation of this table, see page 392.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Jefferson county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Adams (including Adams village)	$199,325	$100,000	$39,825	$33,848
Alexandria (including Alexandria Bay village)	118,150	53,000	79,150	61,737
Antwerp (including Antwerp village)	92,782	40,332	18,425	14,740
Brownville (including Brownville, Dexter and Glen Park villages)	52,100	30,000	73,625	58,900
Cape Vincent (including Cape Vincent village)	91,450	25,000	16,825	13,460
Champion (including West Carthage village)	24,238	.....	44,750	33,562
Clayton (including Clayton village)	164,000	119,000	32,200	25,760
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	68,350	.....	23,990	19,192
Henderson (including Henderson village)	51,330	.....	6,450	5,160
Hounsfield (including Sacketts Harbor village)	44,675	.....	23,410	19,898
Le Ray (including part of Black River village)	37,700	.....	31,300	23,475
Lorraine	6,050	.....	6,825	5,801
Lyme (including Chaumont village)	15,855	.....	56,425	42,319
Orleans	34,300	.....	10,825	8,118
Pamelia	12,720	.....	20,950	15,712
Philadelphia (including Philadelphia village)	42,240	28,750	17,450	13,960
Rodman	53,625	.....	4,875	3,900
Rutland (including part of Black River village.)	8,675	.....	10,650	8,520
Theresa (including Theresa village)	120,900	85,000	15,400	13,090
Watertown, city	2,100,142	909,992	674,400	539,520
Watertown	1,000	.....	16,750	13,400
Wilna (including Carthage village)	307,150	241,000	102,100	81,680
Worth	1,700	.....	325	276
Total	$3,648,457	$1,632,074	$1,326,925	$1,056,028

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Adams (including Adams village)	$1,065 64	$135 68	$6,646 91	.....
Alexandria (including Alexandria Bay village)	1,055 30	134 34	6,785 67	.....
Antwerp (including Antwerp village)	963 11	122 38	5,936 76	.....
Brownville (including Brownville, Dexter and Glen Park villages)	1,468 82	187 97	8,684 31	.....
Cape Vincent (including Cape Vincent village)	990 30	125 91	5,850 79	.....
Champion (including West Carthage village)	858 08	108 76	5,167 74	.....
Clayton (including Clayton village)	1,286 34	164 31	8,103 77	.....
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	1,301 55	166 28	7,893 86	.....
Henderson (including Henderson village)	574 44	71 98	3,938 34	.....
Hounsfield (including Sacketts Harbor villlage)	779 91	98 62	5,004 95	.....
Le Ray (including part of Black River village)	876 31	111 13	5,575 81	.....
Lorraine	300 63	36 47	2,016 69	.....
Lyme (including Chaumont village)	851 31	107 89	5,077 83	.....
Orleans	865 60	109 74	5,262 43	.....
Pamelia	527 93	65 94	3,762 88	.....
Philadelphia (including Philadelphia village)	683 35	86 10	4,283 20	.....
Rodman	465 61	57 86	2,743 89	.....
Rutland (including part of Black River village)	711 04	148 06	4,953 10	.....
Theresa (including Theresa village)	623 57	78 35	3,879 22	.....
Watertown, city	11,234 76	1,454 29	66,511 89	$222,104 82
Watertown	517 82	64 63	3,453 01	.....
Wilna (including Carthage village)	1,750 30	224 48	10,751 15	.....
Worth	128 72	14 16	748 93	.....
Total	$29,880 44	$3,875 33	$183,033 43	$222,104 82

NOTE.— For continuation of this table, see page 392.

— Continued.

and personal estate in Jefferson county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Adams (including Adams village)	$9,109 89	$8,535 18	$14,874 80	$40,368 10
Alexandria (including Alexandria Bay village)	7,444 55	17,413 95	22,048 98	54,883 79
Antwerp (including Antwerp village)	8,887 40	4,539 80	11,332 96	31,782 41
Brownville (including Brownville, Dexter and Glen Park villages)	8,058 54	9,324 70	20,159 78	47,884 12
Cape Vincent (including Cape Vincent village)	6,684 06	6,471 17	9,176 40	29,298 63
Champion (including West Carthage village)	7,822 82	8,853 32	13,509 59	36,330 31
Clayton (including Clayton village)	11,934 25	11,139 24	17,515 08	50,142 99
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	15,013 75	2,932 42	11,817 41	39,125 27
Henderson (including Henderson village)	6,956 51	639 33	5,325 27	17,505 87
Hounsfield (including Sacketts Harbor village)	4,535 38	3,680 28	8,012 08	22,111 22
Le Ray (including part of Black River village)	7,614 91	1,430 50	8,065 44	23,674 10
Lorraine	6,036 66	.....	2,779 55	11,170 30
Lyme (including Chaumont village)	10,307 33	1,651 07	7,629 46	25,624 89
Orleans	8,207 84	.....	8,056 74	22,502 35
Pamelia	5,736 28	.....	3,058 02	13,151 05
Philadelphia (including Philadelphia village)	5,765 63	2,395 85	5,670 98	18,885 11
Rodman	6,936 40	.....	3,700 92	13,904 68
Rutland (including part of Black River village)	8,800 57	1,430 50	10,696 01	26,739 28
Theresa (including Theresa village)	8,380 88	6,550 00	8,302 55	27,814 57
Watertown, city	.....	.....	99,200 00	400,505 76
Watertown	6,389 32	.....	3,957 95	14,382 73
Wilna (including Carthage village)	11,564 08	27,815 21	21,822 46	73,927 68
Worth	1,441 41	.....	1,513 01	3,846 23
Total	$173,628 46	$114,813 52	$318,225 44	$1,045,561 44

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Adams (including Adams village)	0214	.....	$167 92	$1,000 00	$6,730 37
Alexandria (including Alexandria Bay village)	.0294	$2,307 90	301 98	530 00	6,207 21
Antwerp (including Antwerp village)	.0203	3 68	177 24	403 32	5,685 92
Brownville (including Brownville Dexter and Glen Park villages)	.0187	524 30	524 28	300 00	5,426 17
Cape Vincent (including Cape Vincent village)	.0172	698 25	131 69	250 00	3,252 68
Champion (including West Carthage village)	.0260	.....	120 75	.....	3,853 12
Clayton (including Clayton village)	.0234	1,994 30	170 47	1,190 00	6,342 56
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	.0180	.....	200 18	.....	6,532 96
Henderson (including Henderson village)	.0176	450 80	71 27	.....	2,520 20
Hounsfield (including Sacketts Harbor village)	.0155	932 40	70 71	.....	3,138 70
Le Ray (including part of Black River village)	.0160	464 27	101 37	.....	2,967 39
Lorraine	.0219	.....	42 79	.....	2,169 02
Lyme (including Chaumont village)	.0164	.....	109 76	.....	3,678 54
Orleans	.0163	.....	61 53	.....	3,294 65
Pamelia	.0153	.....	154 55	.....	1,584 26
Philadelphia (including Philadelphia village)	.0151	224 18	194 77	287 50	2,615 82
Rodman	.0182	.....	34 25	.....	2,089 68
Rutland (including part of Black River village)	.0218	.....	286 85	.....	3,346 84
Theresa (including Theresa village)	.0260	229 07	71 53	850 00	3,352 37
Watertown, city	.0241	20,316 02	2,271 28	8,679 92	18,397 04
Watertown	.0171	.....	92 49	.....	2,193 24
Wilna (including Carthage village)	.0231	4,369 57	205 52	2,410 00	7,215 27
Worth	.0166	.....	81 53	.....	1,241 48
Total	.....	$32,514 74	$5,644 71	$15,900 74	$103,864 49

— Concluded.

and personal estate in Jefferson county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Adams (including Adams village)	$5,268 09	$13,166 38	$40,500	.....	.....
Alexandria (including Alexandria Bay village)	5,296 20	14,643 29	88,112	.....	.....
Antwerp (including Antwerp village)	254 00	6,524 16	30,250	.....	.....
Brownville (including Brownville, Dexter and Glen Park village)	4,786 90	11,563 65	18,000	.....	.....
Cape Vincent (including Cape Vincent village)	117 00	4,449 62	12,500	.....	.....
Champion (including West Carthage village)	3,508 14	7,482 01	81,500	.....	.....
Clayton (including Clayton village)	5,368 04	15,065 37	84,438	.....	.....
Ellisburg (including Belleville, Ellisburg and Mannsville village)	213 19	6,946 33	20,000	.....	.....
Henderson (including Henderson village)	99 00	3,141 27	10,500	.....	.....
Hounsfield (including Sacketts Harbor village)	138 46	4,280 27	.....	.....	.....
Le Ray (including part of Black River village)	133 50	3,663 53	6,400	.....	.....
Lorraine	.....	2,211 81	2,300	.....	.....
Lyme (including Chaumont village)	4 00	3,792 30	24,000	.....	.....
Orleans	.....	3,356 18	.....	.....	.....
Pamelia	.....	1,738 81	380	.....	.....
Philadelphia (including Philadelphia village)	6 00	3,328 27	58,450	.....	.....
Rodman	.....	2,123 93	5,050	.....	.....
Rutland (including part of Black River village)	133 50	3,767 19	42,085	.....	.....
Theresa (including Theresa village)	4,060 10	8,593 07	38,600	.....	.....
Watertown, city	132,708 66	182,372 92	1,035,835	.....	.....
Watertown	.....	2,285 73	.....	.....	.....
Wilna (including Carthage village)	16,265 84	30,466 20	276,750	.....	.....
Worth	.....	1,323 01	.....	.....	.....
Total	$178,360 62	$336,285 30	$1,875,650	.....	.....
		County	225,000	.....	.....
			$2,100,650	.....	.....

LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Croghan (including Croghan village)	105,939	$1,024,085	$1,009,148	84
Denmark (including Copenhagen village)	31,203	1,100,871	1,097,884	83
Diana (including Harrisville village)	84,700	571,950	566,984	83
Greig	55,795	193,170	192,645	83
Harrisburg	23,218	349,950	353,256	82
High Market	37,359	223,185	222,579	83
Lewis	38,842	195,269	199,546	81
Leyden (including Port Leyden village)	20,705	695,269	693,496	81
Lowville (including Lowville village)	22,144	2,243,620	2,251,096	82
Lyonsdale	43,094	337,000	336,086	83
Martinsburg	39,460	752,700	769,192	81
Montague	39,332	197,700	202,031	81
New Bremen	33,831	409,385	403,414	84
Osceola	55,643	341,571	340,644	83
Pinckney	18,834	293,018	292,222	83
Turin (including Turin village)	18,212	586,933	588,888	82
Watson	71,692	207,872	207,307	83
West Turin (including Constableville and Lyons Falls villages)	23,470	1,016,055	1,013,298	83
Total	763,473	$10,739,716	$10,739,716	.....

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Avon (including Avon village)	25,060	$2,479,657	$2,451,602	82
Caledonia (including Caledonia village)	24,909	2,373,270	2,469,723	78
Conesus	20,392	747,893	713,630	85
Geneseo (including Geneseo village)	27,026	2,789,990	2,754,641	82
Groveland	22,620	1,431,830	1,449,496	80
Leicester (including Moscow village)	19,606	1,610,654	1,592,883	82
Lima (including Lima village)	19,775	1,804,280	1,733,810	84
Livonia (including Livonia village)	23,645	2,142,185	2,121,125	82
Mount Morris (including Mount Morris village)	29,055	2,130,162	2,064,024	84
North Dansville (including Dansville village)	5,538	1,929,230	1,953,000	80
Nunda (including Nunda village)	23,034	1,196,415	1,197,770	81
Ossian	25,027	489,500	510,790	78
Portage	18,975	800,932	825,082	79
Sparta	17,236	778,840	822,196	71
Springwater	32,503	977,440	997,661	79
West Sparta	20,262	638,103	636,111	81
York	29,674	2,421,755	2,448,592	80
Total	384,337	$26,742,136	$26,742,136	.....

NOTE.— For continuation of this table, see page 398.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Lewis county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Croghan (including Croghan village)	$14,650	.....	$14,425	$8,655
Denmark (including Copenhagen village)	60,800	$28,416	18,200	13,320
Diana (including Harrisville village)	4,600	.....	9,150	6,862
Greig	2,900	.....	4,500	3,375
Harrisburg	3,100	.....	1,700	1,190
High Market	2,450	.....	1,250	1,000
Lewis	1,900	.....	1,335	934
Leyden (including Port Leyden village)	33,060	.....	13,575	9,502
Lowville (including Lowville village)	525,850	243,000	56,650	46,320
Lyonsdale	1,600	.....	5,800	3,770
Martinsburg	6,750	.....	8,000	6,000
Montague	1,400	.....	1,150	862
New Bremen	5,300	.....	3,850	2,695
Osceola	.....	.....	700	490
Pinckney	5,550	.....	1,125	843
Turin (including Turin village)	12,310	.....	5,900	4,720
Watson	1,200	.....	3,000	2,100
West Turin (including Constableville and Lyons Falls villages)	30,950	.....	14,200	11,360
Total	$714,370	$271,416	$164,510	$123,998

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Livingston county for the year 1913.

Avon (including Avon village)	$260,474	$69,574	$82,300	$61,724
Caledonia (including Caledonia village)	74,150	40,900	70,210	52,657
Conesus	40,050	.....	7,700	5,390
Geneseo (including Geneseo village)	1,063,934	218,934	57,600	43,200
Groveland	18,600	.....	17,700	11,505
Leicester (including Moscow village)	16,725	.....	19,250	15,400
Lima (including Lima village)	62,758	34,838	26,900	20,175
Livonia (including Livonia village)	100,700	.....	35,925	26,943
Mount Morris (including Mount Morris village)	111,775	60,250	59,975	41,982
North Dansville (including Dansville village)	265,512	175,512	50,530	37,897
Nunda (including Nunda village)	19,300	.....	26,600	19,949
Ossian	.....	.....	4,250	2,975
Portage	2,000	.....	4,750	3,800
Sparta	10,300	.....	11,900	8,330
Springwater	30,000	.....	16,200	12,150
West Sparta	2,850	.....	13,400	10,050
York	59,520	.....	30,700	23,025
Total	$2,138,678	$600,008	$535,890	$397,152

LEWIS

Statement of the aggregate valuation of real

TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Croghan (including Croghan village)	$647 54	$74 48	$3,435 55	.....
Denmark (including Copenhagen village)	732 93	84 31	3,888 11	.....
Diana (including Harrisville village)	361 52	41 57	1,918 07	.....
Greig	123 33	14 58	656 20	.....
Harrisburg	225 40	25 91	1,195 83	.....
High Market	142 34	16 35	755 13	.....
Lewis	127 43	14 63	676 00	.....
Leyden (including Port Leyden village)	459 55	52 85	2,438 10	.....
Lowville (including Lowville village)	1,756 35	202 06	9,318 55	.....
Lyonsdale	213 57	24 57	1,133 18	.....
Martinsburg	490 78	56 44	2,603 83	.....
Montague	128 69	14 77	682 66	.....
New Bremen	258 51	29 73	1,371 52	.....
Osceola	215 46	24 77	1,143 10	.....
Pinckney	188 35	21 65	999 24	.....
Turin (including Turin village)	380 24	43 74	2,017 44	.....
Watson	131 88	15 16	999 69	.....
West Turin (including Constableville and Lyons Falls villages)	660 46	75 98	3,504 17	.....
Total	$7,244 33	$833 55	$38,736 37	.....

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	$1,629 02	$136 17	$11,719 36	.....
Caledonia (including Caledonia village)	1,641 13	137 11	11,769 47	.....
Conesus	474 21	39 62	3,669 94	.....
Geneseo (including Geneseo village)	1,830 30	153 08	13,176 20	.....
Groveland	963 15	80 51	7,036 45	.....
Leicester (including Moscow village)	1,057 52	89 37	7,332 53	.....
Lima (including Lima village)	1,152 08	96 30	8,165 41	.....
Livonia (including Livonia village)	1,409 46	117 78	10,320 10	.....
Mount Morris (including Mount Morris village)	1,371 58	114 58	10,273 11	.....
North Dansville (including Dansville village)	1,297 65	108 54	9,265 35	.....
Nunda (including Nunda village)	795 91	66 51	5,668 34	.....
Ossian	338 45	29 33	2,383 88	.....
Portage	548 26	45 82	4,040 57	.....
Sparta	546 37	45 63	3,777 30	.....
Springwater	662 95	55 38	4,636 53	.....
West Sparta	422 70	35 32	3,961 93	.....
York	1,627 05	135 96	11,349 24	.....
Total	$17,767 79	$1,487 01	$128,545 71	.....

ORE.— For conclusion of this table, see page 400.

— Continued.

and personal estate in Lewis county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Croghan (including Croghan village)	$10,915 57	$2,700 88	$5,964 63	$23,108 65
Denmark (including Copenhagen village)	8,880 71	3,600 00	6,662 65	24,148 71
Diana (including Harrisville village)	18,256 49	3,200 00	8,480 23	32,257 88
Greig	3,625 29	.....	1,959 66	6,379 06
Harrisburg	7,056 14	.....	2,330 57	10,833 85
High Market	4,263 95	.....	2,181 19	7,358 96
Lewis	4,575 64	.....	2,741 98	8,135 68
Leyden (including Port Leyden village)	7,939 82	1,996 95	6,141 60	19,028 27
Lowville (including Lowville village)	13,647 25	11,175 00	13,814 15	49,913 36
Lyonsdale	6,547 64	.....	3,059 77	10,978 76
Martinsburg	9,771 62	.....	5,532 96	18,455 63
Montague	3,675 59	.....	1,902 07	6,403 73
New Bremen	10,985 24	.....	6,287 91	18,932 91
Osceola	4,496 93	.....	2,345 03	8,225 28
Pinckney	4,397 50	.....	2,826 89	8,433 63
Turin (including Turin village)	8,556 54	667 52	3,771 00	15,436 49
Watson	5,264 49	.....	1,636 72	8,047 98
West Turin (including Constableville and Lyons Falls villages)	8,069 55	5,625 87	7,890 35	25,826 38
Total	$140,925 96	$28,336 22	$85,829 36	$301,905 79

— Continued.

and personal estate in Livingston county, etc.

Avon (including Avon village)	$9,854 83	$12,597 47	$15,770 00	$51,706 85
Caledonia (including Caledonia village)	7,424 21	5,082 60	11,669 18	37,723 70
Conesus	4,234 88	.....	3,610 87	12,029 52
Geneseo (including Geneseo village)	13,119 14	15,068 00	6,380 78	49,727 50
Groveland	7,986 05	.....	8,253 99	24,320 15
Leicester (including Moscow village)	10,056 20	550 00	7,268 90	27,054 52
Lima (including Lima village)	10,318 73	3,650 00	5,874 54	29,257 06
Livonia (including Livonia village)	12,804 12	5,694 60	15,844 07	46,190 13
Mount Morris (including Mount Morris village)	13,115 11	11,542 56	14,774 44	51,191 38
North Dansville (including Dansville village)	1,863 68	20,911 25	19,601 36	53,047 83
Nunda (including Nunda village)	7,202 27	7,095 40	10,769 21	31,597 64
Ossian	4,506 10	.....	2,692 52	9,950 28
Portage	6,183 30	.....	3,057 51	13,875 46
Sparta	4,235 92	.....	3,155 46	11,760 68
Springwater	6,691 32	.....	9,779 89	21,826 07
West Sparta	6,184 16	.....	3,724 88	14,328 99
York	9,986 60	.....	15,028 90	38,127 75
Total	$135,766 62	$82,191 88	$157,956 50	$523,715 51

LEWIS

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Croghan (including Croghan village)	.0222	$1,035 94	$150 15	.....	$3,791 43
Denmark (including Copenhagen village)	.0213	401 95	152 59	$284 16	4,029 07
Diana (including Harrisville village)	.0559	683 84	73 83	.....	4,319 36
Greig	.0324	145 50	13 92	.....	1,356 60
Harrisburg	.0306	.....	82 44	.....	2,030 50
High Market	.0326	.....	17 30	.....	1,617 60
Lewis	.0412	145 50	20 02	.....	2,013 08
Leyden (including Port Leyden village)	.0261	471 82	102 51	.....	3,506 39
Lowville (including Lowville village)	.0197	1,841 79	198 01	2,430 00	7,579 91
Lyonsdale	.0324	187 94	11 16	.....	1,663 68
Martinsburg	.0243	.291 00	160 54	.....	3,710 61
Montague	.0321	72 75	26 84	.....	1,766 52
New Bremen	.0456	218 25	44 60	.....	2,904 14
Osceola	.0240	.....	53 70	.....	1,257 41
Pinckney	.0282	145 50	51 34	.....	2,131 44
Turin (including Turin village)	.0257	76 39	55 66	.....	2,730 95
Watson	.0384	291 00	24 74	.....	1,761 12
West Turin (including Constableville and Lyons Falls villages)	.0246	727 50	72 52	.....	2,925 07
Total	.....	$6,736 67	$1,311 87	$2,714 16	$51,094 88

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	.0193	$1,851 48	$187 13	$688 79	$3,171 89
Caledonia (including Caledonia village)	.0156	.....	319 03	404 91	2,685 27
Conesus	.0160	144 29	50 06	.....	1,312 61
Geneseo (including Geneseo village)	.0136	.....	159 61	2,167 74	1,618 23
Groveland	.0167	.....	178 10	.....	1,953 82
Leicester (including Moscow village)	.0166	368 60	55 72	.....	2,082 24
Lima (including Lima village)	.0159	218 25	114 62	344 52	1,506 46
Livonia (including Livonia village)	.0205	824 50	178 68	.....	4,251 78
Mount Morris (including Mount Morris village)	.0234	1,980 01	264 10	596 25	3,597 67
North Dansville (including Dansville village)	.0262	2,627 49	170 05	1,714 36	2,859 74
Nunda (including Nunda village)	.0259	512 88	157 45	.....	4,780 65
Ossian	.0204	.....	28 60	.....	1,441 19
Portage	.0172	157 63	257 08	.....	1,474 86
Sparta	.0149	.....	68 29	.....	1,084 58
Springwater	.0216	.....	52 33	.....	3,160 54
West Sparta	.0223	.....	26 22	.....	1,768 34
York	.0153	97 00	135 80	.....	3,566 60
Total	.....	$8,782 13	$2,402 87	$5,916 57	$42,316 47

— Concluded.

and personal estate in Lewis county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Croghan (including Croghan village)	$3,668 58	$8,646 10	$34,000	.....	.....
Denmark (including Copenhagen village)	1,670 08	6,537 85	36,974	.....	.....
Diana (including Harrisville village)	317 50	5,394 53	17,325	.....	.....
Greig	.....	1,516 02	.....	.....	.....
Harrisburg	.....	2,112 94	.....	.....	.....
High Market	.....	1,634 90	.....	.....	.....
Lewis	.....	2,178 60	.....	.....	.....
Leyden (including Port Leyden village)	1,880 71	5,961 34	11,320	.....	.....
Lowville (including Lowville village)	954 50	13,004 21	86,000	.....	.....
Lyonsdale	.....	1,862 78	3,737	.....	.....
Martinsburg	.....	4,162 15	11,725	.....	.....
Montague	.....	1,866 11	.....	.....	.....
New Bremen	.....	3,166 99	.....	.....	.....
Osceola	.....	1,311 11	.....	.....	.....
Pinckney	.....	2,328 28	5,500	.....	.....
Turin (including Turin village)	1,167 84	4,030 84	11,760	.....	.....
Watson	.....	2,076 86	.....	.....	.....
West Turin (including Constableville and Lyons Falls villages)	2,890 34	6,615 43	40,380	.....	.....
Total	$12,549 55	$74,407 13	.....	.....	.....
			$258,721	.....	.....

— Concluded.

and personal estate in Livingston county, etc.

Avon (including Avon village)	$28,893 61	$34,792 90	$145,766	.....	.....
Caledonia (including Caledonia village)	17 00	3,426 21	55,000	$2,500	$10,000
Conesus	.....	1,506 96	.....	.....	.....
Geneseo (including Geneseo village)	1,276 00	5,221 58	89,800	.....	.....
Groveland	.....	2,131 92	.....	.....	.....
Leicester (including Moscow village)	119 39	2,625 95	.....	.....	.....
Lima (including Lima village)	2,507 00	4,690 85	.....	.....	.....
Livonia (including Livonia village)	1,252 64	6,507 60	.....	.....	.....
Mount Morris (including Mount Morris village)	.....	6,438 03	71,000	.....	.....
North Dansville (including Dansville village)	1,547 50	8,919 14	.....	.....	.....
Nunda (including Nunda village)	404 51	5,855 49	.....	.....	.....
Ossian	.....	1,469 79	.....	.....	.....
Portage	.....	1,889 57	.....	.....	.....
Sparta	.....	1,152 87	.....	.....	.....
Springwater	.....	3,212 87	9,500	.....	.....
West Sparta	.....	1,794 56	.....	.....	.....
York	.....	3,799 40	17,000	.....	.....
Total	$36,017 65	$95,435 69	$388,066	.....	.....
			33,292	.....	.....
			$421,358	$2,500	$10,000

MADISON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Brookfield (including Brookfield village)	47,145	$1,231,677	$1,254,768	84
Casenovia (including Casenovia village)	29,138	2,462,585	2,221,634	95
De Ruyter (including De Ruyter village)	19,251	557,597	513,797	93
Eaton (including Morrisville village)	25,787	1,189,110	1,072,767	95
Fenner	18,860	465,886	463,641	86
Georgetown	23,363	369,012	415,283	76
Hamilton (including Hamilton village and part of Earlville village)	23,895	1,742,815	1,695,344	88
Lebanon	24,772	677,970	682,610	85
Lenox (including Canastota and Wampsville villages)	21,083	2,229,170	2,347,999	81
Lincoln	15,014	460,180	479,962	82
Madison (including Madison village)	24,300	1,161,431	1,142,684	87
Nelson	26,765	570,310	554,787	88
Oneida, city	1,800	4,285,348	4,410,858	83
Smithfield	14,108	454,923	437,579	89
Stockbridge	18,433	749,807	683,174	94
Sullivan (including Chittenango village)	44,361	2,097,730	2,328,664	77
Total	378,075	$20,705,551	$2,705,551	.....

NOTE.— For conclusion of this table, see page 404.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Madison county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Brookfield (including Brookfield village)	$67,600	.....	$7,775	$6,607
Cazenovia (including Cazenovia village)	204,878	$46,878	39,700	31,760
De Ruyter (including De Ruyter village)	36,026	30,126	9,850	8,372
Eaton (including Morrisville village)	118,096	84,946	18,100	15,385
Fenner	4,300	.....	3,100	2,635
Georgetown	12,675	.....	2,650	1,986
Hamilton (including Hamilton village and part of Earlville village)	285,799	197,299	17,800	14,240
Lebanon	14,150	.....	2,400	1,800
Lenox (including Canastota and Wampsville village)	187,216	176,016	161,400	129,120
Lincoln	3,925	.....	9,350	7,480
Madison (including Madison village)	48,975	.....	12,000	10,199
Nelson	3,400	.....	6,325	5,060
Oneida, city	599,550	280,750	305,200	253,316
Smithfield	12,850	.....	4,100	3,075
Stockbridge	14,775	.....	7,040	5,632
Sullivan (including Chittenango village)	55,580	.....	34,600	25,950
Total	$1,669,795	$816,015	$641,390	$522,617

MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Brookfield (including Brookfield village)	$782 86	$89 51	$9,327 01	.....
Casenovia (including Casenovia village)	1,397 81	159 81	16,500 11	.....
De Ruyter (including De Ruyter village)	317 70	36 27	3,508 93	.....
Eaton (including Morrisville village)	663 56	75 87	9,292 32	.....
Fenner	277 01	31 67	3,242 34	.....
Georgetown	235 57	26 92	2,721 97	.....
Hamilton (including Hamilton village and part of Earlville village)	1,172 95	134 00	13,600 07	.....
Lebanon	371 04	42 42	5,066 28	.....
Lenox (including Canastota and Wampsville village)	1,500 91	171 60	18,095 50	.....
Lincoln	286 45	32 75	3,349 08	.....
Madison (including Madison village)	646 27	73 88	7,596 96	.....
Nelson	306 76	35 07	4,205 99	.....
Oneida, city	2,966 34	339 29	34,867 75	$76,202 77
Smithfield	266 65	30 49	3,168 94	.....
Stockbridge	367 81	42 05	4,401 92	.....
Sullivan (including Chittenango village)	1,411 54	161 38	16,622 31	.....
Total	$12,971 23	$1,482 98	$155,567 48	$76,202 77

NOTE.— For conclusion of this table, see page 406.

— Continued.

and personal estate in Madison county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Brookfield (including Brookfield village)	$11,850 06	$873 20	$9,531 95	$32,454 59
Cazenovia (including Cazenovia village)	15,287 83	12,053 20	21,916 76	67,315 52
De Ruyter (including De Ruyter village)	7,676 97	2,582 78	5,260 71	19,283 36
Eaton (including Morrisville village)	11,472 72	1,653 34	10,052 45	33,210 26
Fenner	4,206 53	.....	4,491 25	12,248 80
Georgetown	4,739 55	.....	2,314 18	10,038 19
Hamilton (including Hamilton village and part of Earlville village)	7,326 38	7,573 05	22,348 31	52,154 76
Lebanon	5,648 27	.....	3,995 77	15,123 78
Lenox (including Canastota and Wampsville village)	16,537 88	26,013 48	29,072 32	91,391 69
Lincoln	4,131 47	.....	1,738 66	9,538 41
Madison (including Madison village)	3,528 43	7,070 00	5,931 57	24,847 11
Nelson	6,193 71	.....	4,138 25	14,879 78
Oneida, city	.....	.....	43,298 38	157,674 53
Smithfield	5,251 82	.....	2,481 01	11,198 91
Stockbridge	9,833 38	.....	5,507 59	20,152 75
Sullivan (including Chittenango village)	17,162 10	3,600 78	13,048 95	52,007 06
Total	$130,847 10	$61,419 83	$185,128 11	$623,619 50

MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Brookfield (including Brookfield village)	.0257	$367 50	$82 10	.....	$5,959 47
Cazenovia (including Cazenovia village)	.0257	.....	143 10	$468 77	4,776 57
De Ruyter (including De Ruyter village)	.0343	.....	125 74	301 26	3,889 43
Eaton (including Morrisville village)	.0271	593 35	200 16	849 46	5,001 03
Fenner	.0260	.....	81 68	.....	1,588 32
Georgetown	.0262	.....	41 28	.....	2,422 89
Hamilton (including Hamilton village and part of Earlville village)	.0284	889 35	238 20	1,972 99	5,465 18
Lebanon	.0218	220 50	171 26	.....	2,175 60
Lenox (including Canastota and Wampsville villages)	.0407	2,973 08	473 10	1,760 16	4,709 39
Lincoln	.0205	78 40	40 58	.....	677 67
Madison (including Madison village)	.0205	434 87	161 22	.....	2,420 69
Nelson	.0259	73 50	79 22	.....	2,683 95
Oneida, city	.0455	7,534 98	726 94	2,807 49	7,178 94
Smithfield	.0239	110 25	63 09	.....	1,621 29
Stockbridge	.0263	294 00	220 06	.....	3,174 41
Sullivan (including Chittenango village	.0241	786 45	483 80	.....	4,084 08
Total	.....	$14,358 23	$3,331 53	$8,160 13	$57,828 91

— Concluded.

and personal estate in Madison county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Brookfield (including Brookfield village)	$65 00	$6,474 07	$2,850	.....	.....
Casenovia (including Casenovia village)	7,800 58	13,189 02	85,500	.....	.....
De Ruyter (including De Ruyter village)	726 13	5,042 56	48,523	.....	.....
Eaton (including Morrisville village)	2,280 61	8,926 61	40,000	.....	$2,383
Fenner	.....	1,670 00	.....	.....	.....
Georgetown	.....	2,464 17	3,700	.....	534
Hamilton (including Hamilton village and part of Earlville village)	4,395 63	12,961 35	138,400	.....	.....
Lebanon	.....	2,567 36	8,650	.....	704
Lenox (including Canastota and Wampsville villages)	3,942 54	13,858 27	148,000	.....	.....
Lincoln	.....	796 65	.....	.....	.....
Madison (including Madison village)	72 00	3,088 78	11,100	.....	700
Nelson	.....	2,836 67	37,000	.....	.....
Oneida, city	29,655 27	47,903 62	298,639	.....	.....
Smithfield	.....	1,794 63	.....	.....	.....
Stockbridge	.....	3,688 47	15,000	.....	1,379
Sullivan (including Chittenango village)	.....	5,354 33	2,000	.....	.....
Total	$48,937 76	$132,616 56	$839,362 185,000	....	....
			$1,024,362	.....	$5,700

MONROE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Brighton	11,140	$3,490,645	$3,490,645	100
Chili	24,779	2,152,000	2,152,000	100
Clarkson	20,563	1,121,159	1,121,159	100
Gates	11,605	4,450,454	4,450,454	100
Greece (including Charlotte village)	30,318	7,478,160	7,478,160	100
Hamlin	26,509	1,855,650	1,855,650	100
Henrietta	21,710	1,828,700	1,828,700	100
Irondequoit	10,493	3,183,184	3,183,184	100
Mendon (including Honeoye Falls village)	23,833	2,319,830	2,319,830	100
Ogden (including Spencerport village)	22,165	2,327,334	2,327,334	100
Parma (including Hilton village)	25,423	2,158,053	2,158,053	100
Penfield	22,299	1,509,788	1,509,788	100
Perinton (including Fairport village and part of East Rochester village)	21,193	4,236,089	4,236,089	100
Pittsford (including Pittsford village and part of East Rochester village)	14,544	3,001,301	3,001,301	100
Riga (including Churchville village)	21,369	2,080,570	2,080,570	100
Rochester, city	14,000	190,690,695	190,690,695	100
Rush	18,446	1,552,465	1,552,465	100
Sweden (including Brockport village)	20,661	3,281,842	3,281,842	100
Webster (including Webster village)	20,433	2,321,958	2,231,958	100
Wheatland	18,406	1,713,802	1,713,802	100
Total	399,889	$242,663,679	$242,663,679	.....

MONTGOMERY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Amsterdam, city	2,675	$13,167,106	$15,098,777	55
Amsterdam (including Fort Johnson and Hagaman villages)	16,626	2,566,292	2,089,220	78
Canajoharie (including Canajoharie village)	23,005	1,902,954	1,525,332	80
Charleston	25,472	338,983	263,913	81
Florida	28,621	1,231,593	1,201,789	65
Glen (including Fultonville village)	21,642	1,301,036	929,417	90
Minden (including Fort Plain village)	27,927	2,440,172	2,281,412	68
Mohawk (including Fonda village)	18,931	2,106,368	1,833,326	73
Palatine (including Nelliston and Palatine Bridge villages)	21,682	1,693,446	1,880,057	57
Root	29,973	880,864	799,174	70
Saint Johnsville (including Saint Johnsville village)	9,478	1,812,998	1,539,395	75
Total	226,032	$29,441,812	$29,441,812	.....

NOTE.— For conclusion of table, see page 410.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Monroe county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Brighton	$2,500	.....	$246,500	$172,550
Chili	1,000	.....	27,000	18,900
Clarkson	17,700	.....	14,700	11,024
Gates	47,000	.....	199,150	139,405
Greece (including Charlotte village)	58,250	.....	316,350	221,445
Hamlin	35,100	.....	17,000	13,600
Henrietta	33,450	.....	35,200	26,400
Irondequoit	29,800	.....	137,300	96,110
Mendon (including Honeoye Falls village)	55,400	.....	56,850	45,480
Ogden (including Spencerport village)	54,054	$39,754	47,600	35,699
Parma (including Hilton village)	33,400	.....	23,700	14,220
Penfield	4,800	.....	41,700	27,105
Perinton (including Fairport village and part of East Rochester village)	90,200	.....	117,200	76,179
Pittsford (including Pittsford village and part of East Rochester village)	10,500	.....	133,525	86,791
Riga (including Churchville village)	68,450	.....	26,900	21,520
Rochester, city	14,315,966	6,229,966	18,531,800	15,752,030
Rush	11,650	.....	33,800	25,350
Sweden (including Brockport village)	338,621	184,971	111,750	89,400
Webster (including Webster village)	25,500	.....	120,775	78,503
Wheatland	46,575	.....	37,050	25,935
Total	$15,279,916	$6,454,691	$20,275,850	$16,977,646

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Montgomery county for the year 1913.

Amsterdam, city	$1,725,641	$1,380,491	$596,950	$459,651
Amsterdam (including Fort Johnson and Hagaman villages)	7,450	.....	32,550	24,412
Canajoharie (including Canajoharie village)	378,404	257,654	124,850	87,395
Charleston	5,500	.....	2,425	1,697
Florida	3,500	.....	71,325	49,927
Glen (including Fultonville village)	74,217	56,117	50,600	45,540
Minden (including Fort Plain village)	670,323	552,723	151,150	113,362
Mohawk (including Fonda village)	157,978	139,528	51,500	38,624
Palatine (including Nelliston and and Palatine Bridge villages)	42,350	.....	28,200	21,150
Root	20,300	.....	28,000	19,595
Saint Johnsville (including Saint Johnsville village)	133,261	116,861	65,600	45,920
Total	$3,219,424	$2,503,374	$1,203,150	$907,273

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Brighton	$2,025 87	$168 35	$11,257 81	.....
Chili	1,248 34	103 77	6,938 75	.....
Clarkson	660 32	54 89	3,670 35	.....
Gates	2,607 68	216 76	14,494 52	.....
Greece (including Charlotte village)	4,369 71	363 22	24,288 55	.....
Hamlin	1,096 28	91 14	6,093 56	.....
Henrietta	1,079 70	89 75	6,001 39	.....
Irondequoit	1,862 93	154 85	10,354 89	.....
Mendon (including Honeoye Falls village)	1,377 19	114 48	7,654 96	.....
Ogden (including Spencerport village)	1,380 76	114 77	7,674 80	.....
Parma (including Hilton village)	1,270 63	105 62	7,062 68	.....
Penfield	878 18	73 00	4,881 26	.....
Perinton (including Fairport village and part of East Rochester village)	2,508 44	208 52	13,942 88	.....
Pittsford (including Pittsford village and part of East Rochester village)	1,746 28	145 16	9,706 53	.....
Riga (including Churchville village)	1,246 03	103 57	6,925 92	.....
Rochester, city	118,865 44	9,880 46	660,701 19	$2,704,977 67
Rush	906 89	75 38	5,040 87	.....
Sweden (including Brockport village)	2,099 19	174 49	11,668 13	.....
Webster (including Webster village)	1,308 90	108 80	7,275 41	.....
Wheatland	1,020 68	84 84	5,673 39	.....
Total	$149,558 94	$12,431 82	$831,307 84	$2,704,977 67

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city	$10,114 70	$772 35	$92,132 95	$217,270 87
Amsterdam (including Fort Johnson and Hagaman villages)	1,260 66	96 26	11,483 08	.....
Canajoharie (including Canajoharie village)	1,144 80	87 41	10,427 79	.....
Charleston	162 98	12 44	1,484 58	.....
Florida	724 58	55 33	6,600 09	.....
Glen (including Fultonville village)	602 84	46 03	5,491 13	.....
Minden (including Fort Plain village)	1,773 17	135 40	16,151 43	.....
Mohawk (including Fonda village)	1,197 82	91 46	10,910 72	.....
Palatine (including Nelliston and Palatine Bridge villages)	1,154 62	88 17	10,517 21	.....
Root	492 87	37 64	4,489 49	.....
Saint Johnsville (including Saint Johnsville village)	1,007 35	76 92	9,175 73	.....
Total	$19,636 39	$1,499 41	$178,864 20	$217,270 87

NOTE.— For conclusion of this table, see page 412.

— Continued.

and personal estate in Monroe county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Brighton	$17,846 89	.....	$10,789 16	$42,087 58
Chili	10,969 79	.....	5,229 48	24,490 13
Clarkson	6,463 49	.....	3,948 02	14,797 07
Gates	34,892 66	.....	17,915 35	70,126 97
Greece (including Charlotte village)	35,188 16	$18,000 00	37,383 49	119,593 13
Hamlin	16,715 11	.....	6,660 75	30,656 84
Henrietta	8,745 17	.....	6,309 84	22,225 85
Irondequoit	19,014 04	.....	14,108 72	45,495 43
Mendon (including Honeoye Falls village)	11,182 59	7,000 00	11,375 53	38,704 75
Ogden (including Spencerport village)	12,004 63	5,077 36	11,024 63	37,276 95
Parma (including Hilton village)	17,665 66	5,352 83	12,654 51	44,111 93
Penfield	13,902 49	.....	9,788 97	29,523 90
Perinton (including Fairport village and part of East Rochester village)	16,049 98	26,087 29	40,166 20	98,963 31
Pittsford (including Pittsford village and part of East Rochester village)	14,504 79	18,374 82	11,097 10	55,574 68
Riga (including Churchville village)	9,175 20	2,600 00	8,247 46	28,298 18
Rochester, city	.....	.....	1,158,780 00	4,653,204 76
Rush	8,271 38	.....	4,791 67	19,086 19
Sweden (including Brockport village.)	11,039 36	46,052 49	8,954 01	79,987 67
Webster (including Webster village)	11,706 71	6,000 14	14,440 79	40,840 75
Wheatland	14,609 16	.....	10,548 66	31,936 73
Total	$289,947 26	$134,544 93	$1,404,214 34	$5,526,982 64

— Continued.

and personal estate in Montgomery county, etc.

Amsterdam, city	.....	.....	$110,485 00	$430,775 87
Amsterdam (including Fort Johnson and Hagaman villages)	$10,653 39	$4,230 05	11,419 96	39,143 40
Canajoharie (including Canajoharie village)	14,678 91	16,583 00	17,136 25	60,058 16
Charleston	3,931 54	.....	2,739 24	8,330 78
Florida	11,054 16	.....	6,107 23	24,541 39
Glen (including Fultonville village)	8,736 42	6,263 36	8,066 42	29,206 20
Minden (including Fort Plain village)	17,797 78	16,515 28	16,596 38	68,969 44
Mohawk (including Fonda village)	12,163 47	10,136 00	10,799 78	45,299 25
Palatine (including Nelliston and Palatine Bridge villages)	14,767 42	3,600 00	9,954 62	40,082 04
Root	9,046 45	.....	5,410 58	19,477 03
Saint Johnsville (including Saint Johnsville village)	12,053 76	19,770 00	12,872 30	54,956 06
Total	$114,883 30	$77,097 69	$211,587 76	$820,839 62

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	Receipts.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Brighton	.0120	$765 00	$1,832 94	.....	$2,295 42
Chili	.0113	853 11	653 05	.....	1,560 21
Clarkson	.0129	.....	209 22	.....	1,388 37
Gates	.0155	3,597 50	1,263 66	.....	1,806 05
Greece (including Charlotte village)	.0158	7,848 12	3,118 30	.....	4,833 61
Hamlin	.0162	525 00	584 91	.....	1,825 85
Henrietta	.0119	150 00	361 39	.....	1,516 34
Irondequoit	.0141	2,546 25	1,926 99	.....	1,673 10
Mendon (including Honeoye Falls village)	.0163	.....	559 26	.....	4,618 46
Ogden (including Spencerport village)	.0159	3 75	459 05	$397 54	4,081 70
Parma (including Hilton village)	.0201	.....	457 52	.....	3,617 86
Penfield	.0194	375 00	458 74	.....	1,673 10
Perinton (including Fairport village and part of East Rochester village)	.0228	1,860 00	1,162 34	.....	6,972 37
Pittsford (including Pittsford village and part of East Rochester village)	.0184	1,366 25	1,212 88	.....	3,900 48
Riga (including Churchville village)	.0131	.....	464 20	.....	2,766 27
Rochester, city	.0241	211,435 00	87,010 69	62,299 66	99,347 15
Rush	.0122	235 00	582 56	.....	1,300 27
Sweden (including Brockport village)	.0232	1,630 00	398 69	1,849 71	2,027 28
Webster (including Webster village)	.0180	766 25	750 93	.....	3,696 20
Wheatland	.0181	722 50	484 96	.....	2,485 88
Total	.....	$234,678 73	$103,952 28	$64,546 91	$153,385 97

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city	.0318	$27,400 19	$2,374 65	$13,804 92	$12,895 94
Amsterdam (including Fort Johnson and Hagaman villages)	.0152	445 90	396 17	.....	1,982 12
Canajoharie (including Canajoharie village)	.0296	2,049 42	146 46	2,576 54	3,798 95
Charleston	.0242	.....	8 21	.....	1,720 92
Florida	.0198	1 220 50	103 51	.....	1,820 70
Glen (including Fultonville village)	.0221	804 83	87 65	603 18	2,031 57
Minden (including Fort Plain village)	.0269	3,203 37	172 93	5,517 23	5,097 79
Mohawk (including Fonda village)	.0212	1,277 68	170 65	1,395 28	2,927 67
Palatine (including Nelliston and Palatine Bridge villages)	.0230	367 50	67 93	.....	2,373 80
Root	.0215	694 57	67 53	.....	2,029 25
Saint Johnsville (including Saint Johnsville village)	.0300	1,548 40	126 35	1,168 61	2,913 40
Total	.....	$38,012 36	$3,722 04	$25,065 76	$39,592 11

— Concluded.

and personal estate in Monroe county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Brighton	.....	$4,893 36	$19,100	.....	.....
Chili	.....	3,066 37	685	.....	.....
Clarkson	.....	1,597 59	.....	$150	.....
Gates	.....	6,667 21	49,000	.....	.....
Greece (including Charlotte village)	$8,162 97	23,963 00	114,200	3,000	$24,841
Hamlin	.....	2,935 76	.....	.....	.....
Henrietta	.....	2,027 73	.....	.....	.....
Irondequoit	.....	6,146 34	33,173	.....	.....
Mendon (including Honeoye Falls village)	.....	5,177 72	42,000	.....	3,000
Ogden (including Spencerport village)	6,368 08	11,310 12	41,544	.....	.....
Parma (including Hilton village)	.....	4,075 38	9,000	.....	.....
Penfield	.....	2,506 84	48,250	1,500	.....
Perinton (including Fairport village and part of East Rochester village)	37,563 03	47,557 74	146,000	.....	.....
Pittsford (including Pittsford village and part of East Rochester village)	4,103 09	10,582 70	30,100	.....	.....
Riga (including Churchville village)	146 15	3,376 62	1,600	1,200	.....
Rochester, city	261,211 55	721,304 05	17,123,600	1,666,125	1,241,101
Rush	.....	2,117 83	.....	.....	.....
Sweden (including Brockport village)	10,608 46	16,514 14	341,000	.....	5,750
Webster (including Webster village)	2,600 00	7,813 38	42,500	.....	1,000
Wheatland	.....	3,693 34	.....	.....	.....
Total	$330,763 33	$887,327 22	.....	.....	.....
			$18,041,752	$1,671,975	$1,275,692

— Concluded.

and personal estate in Montgomery county, etc.

Amsterdam, city	$10,475 52	$66,951 22	$1,112,500	.....	$18,00
Amsterdam (including Fort Johnson and Hagaman villages)	.....	2,824 19	10,900	.....	.....
Canajoharie (including Canajoharie village)	8,801 25	17,372 62	266,300	.....	.....
Charleston	.....	1,729 13	.....	.....	.....
Florida	.....	2,144 71	18,644	.....	.....
Glen (including Fultonville village)	.....	3,527 23	31,500	.....	.....
Minden (including Fort Plain village)	2,212 76	16,204 08	111,500	.....	.....
Mohawk (including Fonda village)	389 83	6,161 11	48,480	.....	.....
Palatine (including Nelliston and Palatine Bridge villages)	.....	2,809 23	39,500	.....	.....
Root	.....	2,791 35	8,158	.....	.....
Saint Johnsville (including Saint Johnsville village)	2,563 66	8,320 42	118,520	.....	.....
Total	$24,443 02	$130,835 29	$1,766,002	.....	.....
			369,508	.....	.....
			$2,135,510	.....	$18,000

NASSAU

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsbury villages)	52,480	$64,263,855	$64,263,855	60
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	35,200	19,656,052	19,656,052	60
Oyster Bay (including Farmingdale and Sea Cliff villages)	69,760	16,773,279	16,773,279	60
Total	157,440	$100,693,186	$100,693,186	.....

BOROUGHS OF

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several boroughs

Bronx	26,017	$640,340,593	$640,340,593	.....
Brooklyn	49,680	1,680,013,591	1,680,013,591	.....
Manhattan	14,038	5,126,942,595	5,126,942,595	.....
Queens	75,111	477,792,836	477,792,836	.....
Richmond	36,600	81,558,246	81,558,246	.....
Total	201,446	$8,006,647,861	$8,006,647,861	.....

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Nassau county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsbury villages)	$1,743,419	$971,069	$3,003,700	$1,202,220
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Park and Sands Point villages)	1,461,257	315,165	876,775	526,065
Oyster Bay (including Farmingdale and Sea Cliff villages)	1,157,311	568,861	706,250	423,750
Total	$4,361,987	$1,855,095	$3,586,725	$2,152,035

GREATER NEW YORK.

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1913.

Bronx	$6,310,344	$1,216,281	$27,188,500	$24,741,625
Brooklyn	55,452,023	9,155,153	108,176,900	98,440,849
Manhattan	601,258,851	335,746,516	327,115,300	297,674,923
Queens	8,992,797	2,251,947	17,327,050	15,423,524
Richmond	2,338,754	561,529	2,894,000	2,575,660
Total	$674,352,769	$348,931,429	$482,701,750	$438,861,581

NASSAU

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes	Amount for county purposes.	Amount for city purposes.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodbury villages)	$51,857 53	$8,255 07	$353,345 17	.....
North Hempstead (including Great Neck Estate, Mineola, Plandome, Saddle Rock and Sands Point villages)	15,861 39	2,524 94	108,075 89	.....
Oyster Bay (including Farmingdale and Sea Cliff villages)	13,535 15	2,154 62	92,225 40	.....
Total	$81,254 07	$12,934 63	$553,646 46	.....

BOROUGHS OF GREATER

Statement of the aggregate valuation of real

Bronx	.....	.....	.....	$151,607,084 85
Brooklyn	$1,684,598 71	$49,058 29	$1,898,214 53	
Manhattan	5,736,005 10	2,520 00	4,153,301 13	
Queens	445,609 98	59,667 60	515,565 60	
Richmond	80,818 17	10,819 80	145,215 75	
Total	$7,947,031 96	$122,065 69	$6,712,297 01	$151,607,084 85

NOTE.— For conclusion of this table, see page 419.

— Continued.

and personal estate in Nassau county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodbury villages)	$242,303 68	$251,352 39	$237,760 48	$1,144,874 32
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	221,408 28	23,470 40	174,679 73	546,020 63
Oyster Bay (including Farmingdale and Sea Cliff villages)	172,285 35	29,497 06	120,958 31	430,655 89
Total	$635,997 31	$304,319 85	$533,398 52	$2,121,550 84

NEW YORK — Continued.

and personal estate in the city of New York, etc.

Bronx	.....	.....	$37,696,355 79	
Brooklyn	.....	.....		
Manhattan	.....	.....		
Queens	.....	.....		
Richmond	.....	.....		
Total	.....	.....	$37,696,355 79	$204,084,835 30

NASSAU

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsbury villages)	.0176	$26,544 70	$18,628 83	$9,613 54	$37,153 23
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	.0262	12,950 31	6,551 62	3,120 61	13,602 11
Oyster Bay (including Farmingdale and Sea Cliff villages)	.0248	18,174 00	5,407 04	5,631 45	17,374 57
Total		$57,669 01	$30,587 49	$18,365 60	$68,129 91

BOROUGHS OF GREATER

Statement of the aggregate valuation of real

Bronx	.01807			$12,162 64	$2,888,379 69
Brooklyn	.01848	$1,877,014 38	$313,352 37	91,551 47	
Manhattan	.01807	3,476,908 75	872,279 09	3,357,464 88	
Queens	.01845	271,430 34	87,402 72	22,519 41	
Richmond	.01913	88,608 44	10,294 43	5,615 27	
Total		$5,713,961 91	$1,283,328 61	$3,489,313 67	$2,888,379 69

— Concluded.

and personal estate in Nassau county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodbury villages)	$130,247 73	$222,188 03	$2,156,245	.....	.....
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	7,068 02	43,292 67	1,139,550	.....	.....
Oyster Bay (including Farmingdale and Sea Cliff villages)	5,100 19	51,687 25	505,274	.....	.....
Total	$142,415 94	$317,167 95	$3,801,069	.....	.....
			2,354,568	.....	.....
			$6,155,637		

NEW YORK — Concluded.

and personal estate in the city of New York, etc.

Bronx Brooklyn Manhattan Queens Richmond	$36,809,349 18	.....	$1,164,440,884	.....	$299,179,241
Total	$36,809,349 18	$50,184,233 06	.....	.....	.....
			$1,164,440,884	.....	$299,179,241

NIAGARA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Cambria	24,171	$1,373,015	$1,373,254	90
Hartland	32,001	1,497,414	1,497,664	90
Lewiston (including Lewiston village)	23,081	1,807,071	1,807,386	90
Lockport, city	5,250	10,399,465	10,424,437	86
Lockport	27,244	1,409,765	1,410,011	90
Newfane	30,877	2,351,854	2,352,263	90
Niagara Falls, city	6,970	34,595,997	34,487,049	90
Niagara (including La Salle village)	7,944	1,653,996	1,654,284	90
North Tonawanda, city	5,760	8,759,385	8,731,802	90
Pendleton	16,149	789,919	790,056	90
Porter (including Youngstown village)	19,456	1,221,815	1,271,474	86
Royalton (including Middleport village)	41,270	2,901,988	2,902,493	90
Somerset (including Barker village)	22,669	1,264,458	1,323,500	86
Wheatfield	16,916	1,067,872	1,068,057	90
Wilson (including Wilson village)	29,590	1,633,509	1,633,792	90
Total	309,348	$72,727,523	$72,727,523	.....

NOTE.— For conclusion of this table, see page 425.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Niagara county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Cambria	$500	.....	$15,250	$10,675
Hartland	8,450	.....	24,200	18,150
Lewiston (including Lewiston village)	7,100	.....	68,100	47,670
Lockport, city	921,741	$849,191	910,600	546,360
Lockport	3,030	.....	25,050	16,282
Newfane	45,697	.....	43,400	28,210
Niagara Falls, city	1,105,719	688,719	2,188,750	1,641,562
Niagara (including La Salle village)	18,000	.....	133,400	73,370
North Tonawanda, city	794,788	457,238	756,400	567,300
Pendleton	6,150	.....	8,400	5,880
Porter (including Youngstown village)	72,829	27,829	26,525	18,567
Royalton (including Middleport village)	77,388	51,188	76,650	56,782
Somerset (including Barker village)	37,017	27,017	22,850	13,710
Wheatfield	2,650	.....	91,700	59,605
Wilson (including Wilson village)	25,500	.....	27,675	19,372
Total	$3,126,559	$2,101,182	$4,418,950	$3,123,495

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Cambria	$841 77	$83 29	$6,828 16	.....
Hartland	922 87	91 32	7,486 04	.....
Lewiston (including Lewiston village)	1,111 82	110 01	9,018 79	.....
Lockport, city	6,952 34	687 91	56,395 47	$196,640 98
Lockport	865 84	85 67	7,023 43	.....
Newfane	1,469 35	145 39	11,918 91	.....
Niagara Falls, city	21,809 37	2,157 96	176,911 61	534,258 54
Niagara (including La Salle village)	1,024 69	101 39	8,311 98	.....
North Tonawanda, city	5,837 39	577 59	47,351 32	121,450 00
Pendleton	487 88	48 27	3,957 49	.....
Porter (including Youngstown village)	823 72	81 50	6,681 78	.....
Royalton (including Middleport village)	1,825 92	180 67	14,811 31	.....
Somerset (including Barker village)	833 66	82 49	6,762 37	.....
Wheatfield	656 08	64 92	5,321 88	.....
Wilson (including Wilson village)	1,016 73	100 60	8,247 41	.....
Total	$46,479 43	$4,598 98	$377,027 95	$852,349 52

NOTE.— For conclusion of this table, see page 425.

— Continued.

and personal estate in Niagara county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Cambria	$9,708 89	.....	$4,451 29	$21,913 40
Hartland	10,738 00	.....	6,522 36	25,760 59
Lewiston (including Lewiston village)	23,653 03	$2,486 10	9,711 95	46,091 70
Lockport, city	.....	.....	71,465 84	332,142 54
Lockport	10,369 98	.....	5,862 85	24,207 77
Newfane	16,366 11	.....	13,332 32	43,232 08
Niagara Falls, city	.....	.....	187,290 00	922,427 48
Niagara (including La Salle village)	4,100 11	13,166 98	12,739 63	39,444 78
North Tonawanda, city	.....	.....	76,800 00	252,016 30
Pendleton	4,691 74	.....	3,548 94	12,734 32
Porter (including Youngstown village)	8,178 99	2,278 85	7,486 13	25,530 97
Royalton (including Middleport village)	17,917 58	17,446 66	21,617 72	73,799 86
Somerset (including Barker village)	15,093 01	1,816 42	9,593 42	34,181 37
Wheatfield	6,132 21	.....	3,401 65	15,576 74
Wilson (including Wilson village)	13,460 75	1,500 00	11,666 07	35,991 56
Total	$140,410 40	$38,695 01	$445,490 17	$1,905,051 46

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Cambria	.0159	$75 00	$777 58	.....	$1,495 59
Hartland	.0171	.....	188 13	.....	2,365 49
Lewiston (including Lewiston village)	.0254	1,355 00	184 51	.....	2,421 78
Lockport, city	.0288	22,259 37	920 15	$8,491 91	10,710 81
Lockport	.0171	300 00	89 13	.....	2,332 75
Newfane	.0180	.....	482 41	.....	3,060 58
Niagara Falls, city	.0262	52,311 25	4,865 02	6,887 19	20,816 23
Niagara (including La Salle village)	.0235	1,133 75	300 23	.....	1,405 20
North Tonawanda, city	.0283	16,225 00	2,549 73	4,572 38	8,400 93
Pendleton	.0159	381 25	91 06	.....	1,228 95
Porter (including Youngstown village)	.0201	.....	172 01	278 29	2,220 71
Royalton (including Middleport village)	.0252	2,067 50	498 32	511 88	7,110 39
Somerset (including Barker village)	.0268	.....	202 62	270 17	3,240 64
Wheatfield	.0145	755 00	44 58	.....	5,079 06
Wilson (including Wilson village)	.0216	.....	220 78	.....	1,029 63
Total	.....	$96,863 12	$10,886 26	$21,011 82	$72,918 74

— Concluded.

and personal estate in Niagara county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Cambria	.....	$1,648 17	.....	.....	.....
Hartland	.....	2,553 62	.....	.....	.....
Lewiston (including Lewiston village)	$829 64	4,790 93	$103,000	.....	.....
Lockport, city	109,331 43	151,713 67	753,377	.....	.....
Lockport	.....	2,721 88	.....	.....	.....
Newfane	.....	3,542 99	55,746	.....	.....
Niagara Falls, city	121,528 53	206,408 22	2,859,919	.....	.....
Niagara (including La Salle village)	3,964 59	6,803 77	.....	.....	.....
North Tonawanda, city	419,630 80	451,378 84	647,700	.....	.....
Pendleton	.....	1,701 26	.....	.....	.....
Porter (including Youngstown village)	1,073 65	3,744 66	.....	.....	.....
Royalton (including Middleport village)	2,142 21	12,330 30	43,000	.....	.....
Somerset (including Barker village)	17 50	3,730 93	30,800	.....	.....
Wheatfield	.....	5,878 64	.....	.....	.....
Wilson (including Wilson village)	.....	1,250 41	64,200	.....	.....
Total	$658,518 35	$860,198 29	$4,557,742	.....	.....

ONEIDA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Annsville	36,190	$334,190	$316,496	90
Augusta (including Oriskany Falls village)	16,637	613,310	615,006	85
Ava	23,184	139,808	132,406	90
Boonville (including Boonville village)	42,412	1,130,534	1,133,659	85
Bridgewater (including Bridgewater village)	14,010	449,962	422,139	90
Camden (including Camden village)	32,812	1,040,470	1,043,364	85
Deerfield	22,424	803,895	806,108	85
Florence	32,775	143,065	138,350	90
Floyd	21,724	261,854	247,990	90
Forestport (including Forestport village)	48,939	336,712	318,885	90
Kirkland (including Clinton village)	19,215	1,760,975	1,765,844	85
Lee	27,001	395,305	374,375	90
Marcy	19,857	524,594	526,045	85
Marshall	19,265	755,512	757,601	85
New Hartford (including New Hartford village)	14,426	3,052,684	3,061,124	85
Paris (including Clayville village)	18,865	999,062	1,002,024	85
Remsen (including Remsen village)	21,538	387,115	366,618	90
Rome, city	42,463	9,178,074	9,203,449	85
Sangerfield (including Waterville village)	20,930	1,151,799	1,154,981	85
Steuben	25,494	344,448	326,231	90
Trenton (including Holland Patent, Prospect and Trenton villages)	25,103	973,639	976,331	85
Utica, city	7,552	41,447,960	41,563,963	85
Vernon (including Oneida Castle and Vernon villages)	23,479	1,247,664	1,251,214	85
Verona	41,449	1,617,940	1,622,413	85
Vienna	36,347	512,298	485,158	90
Western	30,231	404,819	383,386	90
Westmoreland	25,185	978,920	981,526	85
Whitestown (including Whitesboro and Yorkville villages)	15,672	3,588,795	3,598,717	85
Total	725,179	$74,575,403	$74,575,403	.....

NOTE.— For conclusion of this table, see page 481.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Annsville	$1,300	.....	$2,860	$2,145
Augusta (including Oriskany Falls village)	177,169	$70,869	8,015	5,610
Ava	1,950	.....	990	693
Boonville (including Boonville village)	199,472	140,422	17,850	12,464
Bridgewater (including Bridgewater village)	19,250	.....	5,660	4,528
Camden (including Camden village)	151,845	109,175	6,950	5,560
Deerfield	20,150	.....	92,400	64,690
Florence	1,865	.....	1,200	1,020
Floyd	4,350	.....	2,725	2,180
Forestport (including Forestport village)	3,920	.....	6,600	5,609
Kirkland (including Clinton village)	86,150	50,000	47,500	85,625
Lee	3,600	.....	3,400	2,550
Marcy	100	.....	12,325	9,244
Marshall	15,550	.....	11,300	9,040
New Hartford (including New Hartford village)	217,005	.....	272,200	203,950
Paris (including Clayville village)	26,050	.....	13,025	9,116
Remsen (including Remsen village)	53,650	41,000	15,490	10,842
Rome, city	1,243,644	766,544	582,300	471,662
Sangerfield (including Waterville village)	277,673	224,028	19,100	14,324
Steuben	4,840	.....	2,945	2,356
Trenton (including Holland Patent, Prospect and Trenton villages)	70,600	59,000	38,250	26,774
Utica, city	10,787,683	5,901,583	4,230,450	3,426,660
Vernon (including Oneida Castle and Vernon villages)	167,167	148,017	55,900	41,925
Verona	21,300	.....	25,950	20,760
Vienna	5,740	.....	14,850	11,880
Western	10,210	.....	3,400	2,549
Westmoreland	18,800	.....	15,500	11,625
Whitestown (including Whitesboro and Yorkville villages)	142,811	.....	417,650	334,320
Total	$13,733,844	$7,510,638	$5,926,785	$4,749,731

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Annsville	$178 11	$23 43	$2,250 20	.....
Augusta (including Oriskany Falls village)	431 43	56 75	5,464 18	.....
Ava	75 30	9 90	949 92	.....
Boonville (including Boonville village)	721 67	94 93	9,152 97	.....
Bridgewater (including Bridgewater village)	247 37	32 54	3,124 47	.....
Camden (including Camden village)	654 13	86 05	8,293 03	.....
Deerfield	463 07	60 91	5,845 01	.....
Florence	78 59	10 33	992 18	.....
Floyd	141 43	18 60	1,785 73	.....
Forestport (including Forestport village)	180 92	23 79	2,285 76	.....
Kirkland (including Clinton village)	1,028 99	135 36	13,006 45	.....
Lee	211 84	27 86	2,675 87	.....
Marcy	294 88	38 78	3,724 18	.....
Marshall	433 30	57 00	5,475 13	.....
New Hartford (including New Hartford village)	1,837 15	241 69	23,189 37	.....
Paris (including Clayville village)	576 16	75 80	7,282 19	.....
Remsen (including Remsen village)	230 43	30 32	2,915 49	.....
Rome, city	5,745 82	755 87	77,987 16	$87,633 29
Sangerfield (including Waterville village)	759 89	99 97	9,658 58	.....
Steuben	185 54	24 41	2,341 98	.....
Trenton (including Holland Patent, Prospect and Trenton villages)	580 97	76 43	7,343 68	.....
Utica, city	8,138 57	3,701 66	357,011 18	754,836 48
Vernon (including Oneida Castle and Vernon villages)	771 86	101 55	9,781 31	.....
Verona	921 18	121 19	11,634 87	.....
Vienna	275 10	36 20	3,476 22	.....
Western	220 57	29 02	2,786 32	.....
Westmoreland	560 61	73 75	7,079 45	.....
Whitestown (including Whitesboro and Yorkville villages)	2,096 85	275 85	26,472 55	.....
Total	$48,041 73	$6,319 94	$613,985 43	$842,469 77

NOTE.— For conclusion of this table, see page 481.

— Continued.

and personal estate in Oneida county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Annsville	$7,918 47	.....	$4,703 51	$15,073 72
Augusta (including Oriskany Falls village)	3,702 45	$4,423 92	7,204 61	21,283 34
Ava	4,559 38	.....	1,690 98	7,285 48
Boonville (including Boonville village)	8,608 89	7,266 00	11,968 29	37,812 75
Bridgewater (including Bridgewater village)	2,747 57	.....	3,175 82	9,327 77
Camden (including Camden village)	15,225 84	8,000 00	12,849 87	45,108 92
Deerfield	7,309 53	.....	5,450 65	19,129 17
Florence	5,554 01	.....	2,185 05	8,820 16
Floyd	4,209 24	.....	1,824 65	7,979 65
Forestport (including Forestport village)	3,292 03	1,324 48	3,683 95	10,790 93
Kirkland (including Clinton village)	6,841 14	7,700 00	19,902 43	48,614 37
Lee	5,956 65	.....	4,292 17	13,164 39
Marcy	6,602 96	.....	4,116 00	14,776 80
Marshall	5,584 27	.....	5,087 23	16,636 93
New Hartford (including New Hartford village)	18,228 93	9,931 88	24,959 16	78,388 18
Paris (including Clayville village)	7,430 73	1,788 73	10,251 47	27,405 08
Remsen (including Remsen village)	3,142 78	1,457 23	5,948 23	13,724 48
Rome, city	.....	.....	105,708 56	277,830 70
Sangerfield (including Waterville village)	6,048 69	7,761 41	11,370 28	35,698 82
Steuben	3,591 14	.....	2,914 26	9,057 33
Trenton (including Holland Patent, Prospect and Trenton villages)	11,136 13	4,608 98	15,639 40	39,385 59
Utica, city	.....	.....	311,015 65	1,454,703 54
Vernon (including Oneida Castle and Vernon villages)	17,102 46	2,700 82	14,844 84	45,302 84
Verona	13,858 94	.....	10,466 52	37,002 70
Vienna	15,622 74	.....	4,384 58	23,794 84
Western	3,644 40	.....	4,827 64	11,507 95
Westmoreland	7,084 71	.....	5,977 22	20,775 74
Whitestown (including Whitesboro and Yorkville villages)	9,595 76	20,036 94	25,750 18	84,228 13
Total	$204,599 84	$77,000 39	$642,193 20	$2,434,610 30

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Annsville	.0449	$305 00	$40 96	.....	$3,483 98
Augusta (including Oriskany Falls village)	.0295	637 50	118 90	$701 60	3,220 30
Ava	.0513	80 00	30 24	.....	1,843 34
Boonville (including Boonville village)	.0318	1,465 00	239 78	1,390 18	6,054 88
Bridgewater (including Bridgewater village)	.0198	225 00	20 73	.....	1,781 56
Camden (including Camden village)	.0416	903 75	95 49	1,080 83	6,020 28
Deerfield	.0232	375 00	167 45	.....	1,741 72
Florence	.0608	300 00	10 18	.....	2,386 62
Floyd	.0299	.....	34 65	.....	1,514 47
Forestport (including Forestport village)	.0316	793 75	46 32	.....	2,339 76
Kirkland (including Clinton village)	.0270	2,018 75	254 93	495 00	5,372 41
Lee	.0330	300 00	42 04	.....	3,051 49
Marcy	.0281	75 00	90 83	.....	1,979 85
Marshall	.0215	75 00	88 91	.....	2,294 89
New Hartford (including New Hartford village)	.0239	1,487 50	926 34	.....	4,941 95
Paris (including Clayville village)	.0267	787 50	74 95	.....	3,407 40
Remsen (including Remsen village)	.0343	.....	50 20	405 90	3,132 58
Rome, city	.0362	18,371 25	1,613 37	7,588 78	11,568 07
Sangerfield (including Waterville village)	.0296	1,345,00	49 94	2,217 88	3,885 74
Steuben	.0259	.....	30 13	.....	2,252 10
Trenton (including Holland Patent, Prospect and Trenton villages)	.0399	798 75	82 53	584 10	4,650 75
Utica, city	.0313	99,148 75	10,007 10	58,425 68	35,775 17
Vernon (including Oneida Castle and Vernon villages)	.0357	506 25	153 96	1,465 37	3,616 43
Verona	.0225	861 25	145 38	.....	4,912 96
Vienna	.0459	850 00	194 80	.....	3,028 83
Western	.0277	.....	33 80	.....	3,886 09
Westmoreland	.0208	.....	145 61	.....	3,486 14
Whitestown (including Whitesboro and Yorkville villages)	.0225	3,025 00	522 62	.....	5,044 40
Total	.....	$134,735 00	$15,312 14	$74,355 32	$136,674 16

— Concluded.

and personal estate in Oneida county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Annsville	.....	$3,829 94	.....	.....	.....
Augusta (including Oriskany Falls village)	$1,559 29	6,237 59	$47,858	.....	.....
Ava	.....	1,953 58	.....	.....	.....
Boonville (including Boonville village)	40,040 93	49,190 77	121,200	$12,000	.....
Bridgewater (including Bridgewater village)	.....	2,027 29	2,700	.....	.....
Camden (including Camden village)	462 26	8,562 61	81,300	.....	.....
Deerfield	.....	2,284 17	8,900	.....	.....
Florence	.....	2,696 80	.....	.....	.....
Floyd	.....	1,549 12	2,000	.....	.....
Forestport (including Forestport village)	1,183 44	4,363 27	17,000	.....	.....
Kirkland (including Clinton village)	3,560 13	11,701 22	26,500	.....	.....
Lee	.....	3,393 53	.....	.....	.....
Marcy	.....	2,145 68	9,312	.....	.....
Marshall	.....	2,458 80	6,000	.....	.....
New Hartford (including New Hartford village)	109 36	7,465 15	125,400	.....	.....
Paris (including Clayville village)	97 50	4,367 35	11,500	.....	.....
Remsen (including Remsen village)	77 00	3,665 68	10,500	.....	.....
Rome, city	100,137 74	139,279 21	860,754	.....	$41,000
Sangerfield (including Waterville village)	5,220 93	12,719 49	.....	.....	.....
Steuben	.....	2,282 23	.....	.....	.....
Trenton (including Holland Patent Prospect and Trenton villages)	3,485 17	9,601 30	32,361	.....	.....
Utica, city	149,971 04	353,327 74	2,180,012	.....	.....
Vernon (including Oneida Castle and Vernon villages)	587 41	6,329 42	14,000	.....	.....
Verona	.....	5,919 59	.....	.....	.....
Vienna	.....	4,073 63	.....	.....	.....
Western	.....	3,919 89	.....	.....	.....
Westmoreland	.....	3,631 75	11,731	.....	.....
Whitestown (including Whitesboro and Yorkville villages)	183 00	8,775 02	106,120	.....	.....
Total	$306,675 20	$667,751 82	.....	.....	.....
			$3,675,148	$12,000	$41,000

ONONDAGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Camillus (including Camillus village)	21,500	$2,855,356	$2,876,783	99
Cicero	21,100	1,488,145	1,563,145	95
Clay	29,500	1,658,662	1,723,662	96
DeWitt (including East Syracuse and Eastwood villages)	23,400	5,367,372	6,117,372	87
Elbridge (including Elbridge and Jordan villages)	22,200	2,422,391	2,487,391	97
Fabius (including Fabius village)	30,000	827,342	837,342	98
Geddes (including Solvay village)	5,160	6,397,190	7,397,190	86
La Fayette	22,200	974,140	989,140	98
Lysander (including part of Baldwinsville village)	38,000	2,865,730	2,895,730	98
Manlius (including Fayetteville, Manlius and Minoa villages)	30,300	3,747,817	3,784,817	98
Marcellus (including Marcellus village)	18,900	1,696,076	1,716,076	98
Onondaga	39,500	3,284,895	4,034,895	80
Otisco	15,260	527,960	537,960	98
Pompey	39,000	1,426,781	1,436,781	99
Salina (including Liverpool village)	8,446	1,861,849	1,961,849	94
Skaneateles (including Skaneateles village)	23,600	2,879,616	2,909,616	98
Spafford	18,160	618,784	628,784	98
Syracuse, city	9,160	134,526,940	134,438,513	102
Tully (including Tully village)	15,600	973,720	1,013,720	95
Van Buren (including part of Baldwinsville village)	21,600	2,314,036	2,364,036	97
Total	452,586	$178,714,802	$178,714,802	.....

NOTE.— For continuation of this table, see page 437.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Onondaga county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Camillus (including Camillus village)	$57,500	.....	$79,125	$67,256
Cicero	17,800	.....	12,700	10,795
Clay	25,050	.....	21,850	16,387
De Witt (including East Syracuse and Eastwood villages)	11,800	.....	296,025	222,018
Elbridge (including Elbridge and Jordan villages)	55,000	.....	35,950	30,557
Fabius (including Fabius village)	30,900	.....	10,060	7,042
Geddes (including Solvay village)	671,000	.....	248,700	198,960
La Fayette	10,950	.....	71,800	57,440
Lysander (including part of Baldwinsville village)	274,502	$231,002	99,200	79,360
Manlius (including Fayetteville, Manlius and Minoa villages)	55,800	.....	147,050	117,640
Marcellus (including Marcellus village)	53,450	33,000	83,325	70,826
Onondaga	38,351	26,801	217,650	174,120
Otisco	12,700	.....	16,700	13,360
Pompey	27,800	.....	11,625	9,881
Salina (including Liverpool village)	1,500	.....	77,700	58,275
Skaneateles (including Skaneateles village)	296,092	199,492	102,200	79,716
Spafford	5,200	.....	1,870	1,309
Syracuse, city	10,318,002	5,373,002	8,779,400	7,901,460
Tully (including Tully village)	61,250	45,750	44,525	35,620
Van Buren (including part of Baldwinsville village)	2,500	.....	75,800	56,849
Total	$12,027,147	$5,909,047	$10,433,255	$9,208,871

ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Camillus (including Camillus village)	$1,658 05	229 93	$15,229 18	.....
Cicero	893 32	123 89	8,205 22	.....
Clay	988 12	137 04	9,075 93	.....
De Witt (including East Syracuse and Eastwood villages)	3,463 32	480 29	31,810 83	.....
Elbridge (including Elbridge and Jordan villages)	1,436 59	199 20	13,195 19	.....
Fabius (including Fabius village)	490 61	68 04	4,506 24	.....
Geddes (including Solvay village)	4,558 98	632 22	41,874 47	.....
La Fayette	565 11	78 37	5,190 54	.....
Lysander (including part of Baldwinsville village)	1,791 36	248 50	16,453 73	.....
Manlius (including Fayetteville, Manlius and Minoa villages)	2,170 16	300 95	19,933 07	.....
Marcellus (including Marcellus village)	999 88	138 66	9,183 96	.....
Onondaga	2,301 61	319 18	21,140 43	.....
Otisco	311 15	43 15	2,857 96	.....
Pompey	827 57	114 80	7,601 28	.....
Salina (including Liverpool village)	1,109 40	153 84	10,189 92	.....
Skaneateles (including Skaneateles village)	1,811 49	251 20	16,637 80	.....
Spafford	358 24	49 59	3,290 42	.....
Syracuse, city	80,100 45	11,108 12	735,726 19	$1,719,055 68
Tully (including Tully village)	607 42	84 24	5,579 17	.....
Van Buren (including part of Baldwinsville village)	1,337 22	185 44	12,282 49	.....
Total	$107,780 05	$14,946 65	$989,964 02	$1,719,055 68

NOTE.— For continuation of this table, see page 436.

— Continued.

and personal estate in Onondaga county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Camillus (including Camillus village)	$15,116 47	$3,100 00	$16,843 42	$52,177 05
Cicero	12,939 77	.....	7,370 82	29,533 02
Clay	14,290 74	.....	9,786 54	34,278 37
De Witt (including East Syracuse and Eastwood villages)	27,879 97	37,163 57	39,256 74	140,054 72
Elbridge (including Elbridge and Jordan villages)	15,803 66	7,000 00	13,115 84	50,750 48
Fabius (including Fabius village)	7,266 60	677 90	5,346 09	18,355 48
Geddes (including Solvay village)	12,977 95	51,017 41	2,857 45	113,918 48
La Fayette	11,055 68	.....	4,517 71	21,407 41
Lysander (including part of Baldwinsville village)	14,570 50	9,207 26	25,137 88	67,409 23
Manlius (including Fayetteville, Manlius and Minoa villages)	27,479 54	13,653 29	32,858 24	96,395 25
Marcellus (including Marcellus village)	12,620 39	5,431 64	11,137 94	39,512 47
Onondaga	29,260 36	.....	22,501 46	75,523 04
Otisco	5,643 42	.....	3,373 47	12,229 15
Pompey	11,180 69	.....	7,977 79	27,702 13
Salina (including Liverpool village)	15,639 40	4,600 00	13,449 72	45,142 28
Skaneateles (including Skaneateles village)	11,412 86	14,425 00	17,808 47	62,346 82
Spafford	3,994 95	.....	3,072 93	10,766 13
Syracuse, city	.....	.....	594,077 92	3,140,068 36
Tully (including Tully village)	6,248 42	4,220 00	6,185 09	22,924 34
Van Buren (including part of Baldwinsville village)	17,292 28	4,603 62	4,291 27	39,992 32
Total	$272,673 65	$155,099 69	$840,966 79	$4,100,486 53

ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Camillus (including Camillus village)	.0179	$540 00	$233 90	.....	$3,424 69
Cicero	.0196	927 50	622 21	.....	2,289 61
Clay	.0203	777 50	292 91	.....	2,535 63
De Witt (including East Syracuse and Eastwood villages)	.0260	4,653 13	868 52	.....	7,106 23
Elbridge (including Elbridge and Jordan villages)	.0204	1,098 75	188 85	.....	4,535 76
Fabius (including Fabius village)	.0213	3 75	42 78	.....	2,856 29
Geddes (including Solvay village)	.0161	8,131 25	490 85	.....	6,103 48
La Fayette	.0217	.....	43 14	.....	2,185 98
Lysander (including part of Baldwinsville village)	.0231	2,600 00	418 08	$2,310 02	7,861 04
Manlius (including Fayetteville, Manlius and Minoa villages)	.0253	2,232 50	590 20	.....	7,830 78
Marcellus (including Marcellus village)	.0230	542 50	188 72	330 00	3,620 95
Onondaga	.0229	1,436 25	495 45	268 01	7,768 21
Otisco	.0226	.....	60 48	.....	2,027 24
Pompey	.0190	.....	128 19	.....	3,622 21
Salina (including Liverpool village)	.0242	1,936 25	219 68	.....	2,132 17
Skaneateles (including Skaneateles village)	.0209	1,178 75	189 14	1,994 92	1,309 52
Spafford	.0172	187 50	56 98	.....	6,055 78
Syracuse, city	.0224	152,320 62	17,490 81	53,730 02	61,755 30
Tully (including Tully village)	.0231	.....	69 78	457 50	4,018 49
Van Buren (including part of Baldwinsville village)	.0172	923 75	243 62	.....	1,794 82
Total	.....	$179,490 00	$22,924 29	$59,090 47	$140,834 18

— Concluded.

and personal estate in Onondaga county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Camillus (including Camillus village)	$4 00	$4,202 59	.....	.....	.....
Cicero	.....	3,839 32	.....	.....	.....
Clay	.....	3,606 04	.....	.....	.....
De Witt (including East Syracuse and Eastwood villages)	10,282 26	22,910 14	$171,012	$2,167	.....
Elbridge (including Elbridge and Jordan villages)	881 65	6,705 01	4,000	.....	.....
Fabius (including Fabius village)	7 40	2,910 22	.....	.....	.....
Geddes (including Solvay village)	32,292 77	47,008 35	540,000	.....	$14,229
La Fayette	.....	2,229 12	.....	1,950	.....
Lysander (including part of Baldwinsville village)	6,283 15	19,472 29	82,667	.....	.....
Manlius (including Fayetteville, Manlius and Minoa villages)	9,312 82	19,966 30	93,000	500	9,540
Marcellus (including Marcellus village)	1,714 97	6,397 14	8,850	.....	.....
Onondaga	.....	9,967 92	6,000	.....	.....
Otisco	.....	2,087 72	.....	.....	.....
Pompey	.....	3,750 40	.....	.....	.....
Salina (including Liverpool village)	1,491 80	5,779 90	82,800	.....	.....
Skaneateles (including Skaneateles village)	19,793 58	24,465 91	46,150	.....	.....
Spafford	.....	6,300 26	.....	.....	.....
Syracuse, city	815,169 40	1,100,466 15	9,909,487	.....	.....
Tully (including Tully village)	10 00	4,555 77	18,000	.....	8,554
Van Buren (including part of Baldwinsville village)	3,141 57	6,103 76	35,833	.....	1,400
Total	$900,385 37	$1,302,724 31	$10,997,799	$4,617	$33,723
			1,440,000	143,750	47,775
			$12,437,799	$148,367	$81,498

ONTARIO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Bristol	22,607	$562,045	$524,329	94
Canadice	18,363	327,977	290,378	100
Canandaigua, city	.....	4,344,478	4,410,900	87
Canandaigua	34,464	1,726,192	1,734,679	88
East Bloomfield	20,646	1,252,713	1,253,178	88
Farmington	24,301	1,329,960	1,312,659	89
Geneva, city	3,400	8,000,749	8,076,759	87
Geneva	11,444	1,143,145	1,124,516	90
Gorham	29,400	1,621,372	1,621,979	88
Hopewell	21,516	1,235,359	1,238,621	88
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	22,885	2,755,547	2,769,096	88
Naples (including Naples village)	23,745	692,672	688,153	88
Phelps (including Phelps village and part of Clifton Springs village)	39,383	3,164,575	3,191,001	87
Richmond	25,692	747,110	742,357	89
Seneca	30,316	1,955,190	1,960,353	88
South Bristol	24,523	352,380	324,979	96
Victor (including Victor village)	22,069	2,051,542	2,022,600	89
West Bloomfield	15,656	835,620	812,089	91
Total	390,410	$34,098,626	$34,098,626	.....

ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Blooming Grove (including Washingtonville village)	21,544	$1,144,132	$1,152,412	.....
Chester (including Chester village)	16,007	1,011,785	1,322,539	.....
Cornwall (including Cornwall village)	16,685	1,987 282	1,982,146	.....
Crawford	24,679	713,263	751,804	.....
Deer Park	35,119	738,850	743,118	.....
Goshen (including Goshen village)	23,474	2,031,733	2,030,466	.....
Greenville	17,944	268,528	167,515	.....
Hamptonburg	16,167	883,427	832,275	.....
Highlands (including Highland Falls village)	14,087	1,120,260	962,455	.....
Middletown, city	2,200	6,645,768	7,766,574	.....
Minisink (including Unionville village)	13,675	563,592	448,238	.....
Monroe (including Monroe village)	11,830	1,194,510	1,133,022	.....
Montgomery (including Montgomery and Walden villages)	30,547	2,647,955	2,314,401	.....
Mount Hope	15,755	1,230,837	1,021,867	.....
Newburgh, city	2,307	11,661,397	9,418,612	.....
Newburgh	26,637	2,180,155	1,896,763	.....
New Windsor	20,864	1,516,606	1,368,942	.....
Port Jervis, city	1,700	2,144,675	1,946,405	.....
Tuxedo	27,883	3,811,790	5,901,721	.....
Wallkill	37,597	1,733,547	1,737,602	.....
Warwick (including Warwick village)	62,500	3,095,214	3,124,578	.....
Wawayanda	20,332	731,268	611,337	.....
Woodbury	23,770	1,685,076	2,106,858	.....
Total	483,303	$50,741,650	$50,741,650	.....

NOTE.— For continuation of this table, see page 440.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Ontario county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Bristol	$17,150	.....	$11,700	$8,190
Canadice	2,250	.....	5,350	3,477
Canandaigua, city	596,792	$387,075	247,250	187,910
Canandaigua	68,650	.....	26,950	20,482
East Bloomfield	160,590	56,290	29,500	20,650
Farmington	4,000	.....	26,350	18,445
Geneva, city	1,535,344	675,644	438,750	333,450
Geneva	23,600	.....	19,300	12,540
Gorham	63,300	.....	18,775	13,142
Hopewell	15,550	.....	20,700	13,454
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	113,548	27,698	57,850	43,387
Naples (including Naples village)	53,700	.....	23,850	15,502
Phelps (including Phelps village and part of Clifton Springs village)	74,700	34,000	77,450	54,215
Richmond	12,850	.....	9,600	6,720
Seneca	47,900	.....	33,300	24,975
South Bristol	4,400	.....	6,225	4,046
Victor (including Victor village)	33,500	.....	44,675	31,272
West Bloomfield	23,650	.....	23,300	16,310
Total	$2,851,474	$1,180,707	$1,120,875	$828,167

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Orange county for the year 1913.

Blooming Grove (including Washingtonville village)	$142,700	$46,000	$18,800	$11,280
Chester (including Chester village)	243,745	186,345	37,950	22,770
Cornwall (including Cornwall village)	174,519	31,569	58,450	40,915
Crawford	32,054	28,254	1,475	958
Deer Park	.....	.....	23,150	13,890
Goshen (including Goshen village)	463,895	302,195	76,475	49,708
Greenville	3,550	.....	4,975	3,233
Hamptonburg	14,000	.....	7,450	4,842
Highlands (including Highland Falls village)	97,007	81,807	21,350	14,945
Middletown, city	567,127	337,927	324,025	113,409
Minisink (including Unionville village)	11,550	.....	5,875	4,112
Monroe (including Monroe village)	82,065	63,965	31,925	19,155
Montgomery (including Montgomery and Walden villages)	191,392	183,392	110,950	72,117
Mount Hope	6,400	.....	3,750	2,437
Newburgh, city	1,866,979	1,565,179	653,400	490,050
Newburgh	190,450	.....	111,300	77,910
New Windsor	36,400	.....	30,550	18,330
Port Jervis, city	515,394	496,069	304,900	121,960
Tuxedo	970,500	.....	16,600	10,790
Wallkill	16,950	.....	18,775	11,265
Warwick (including Warwick village)	382,344	258,084	55,750	35,930
Wawayanda	8,900	.....	8,950	5,370
Woodbury	72,540	32,190	45,050	27,030
Total	$6,090,461	$3,612,976	$1,971,875	$1,172,406

ONTARIO

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Bristol	$342 68	$27 16	$2,152 87	.....
Canadice	185 38	14 69	1,164 62	.....
Canandaigua, city	3,170 06	251 16	19,925 90	$57,659 15
Canandaigua	1,141 13	90 45	7,168 25	.....
East Bloomfield	894 75	70 91	5,621 77	.....
Farmington	833 40	66 04	5,237 35	.....
Geneva, city	6,082 81	482 10	38,213 77	87,228 71
Geneva	726 49	57 58	4,563 29	.....
Gorham	1,067 86	84 63	6,709 57	.....
Hopewell	793 69	62 90	4,986 27	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Spring village)	1,824 41	144 58	11,463 12	.....
Naples (including Naples village)	469 68	37 21	2,952 52	.....
Phelps (including Phelps village and part of Clifton Springs village)	2,066 60	163 79	12,982 56	.....
Richmond	477 92	37 88	3,002 31	.....
Seneca	1,270 84	100 73	7,983 33	.....
South Bristol	208 50	16 52	1,310 40	.....
Victor (including Victor village)	1,301 15	103 13	8,173 81	.....
West Bloomfield	528 86	41 92	3,322 15	.....
Total	$23,386 21	$1,853 38	$146,933 86	$144,887 86

ORANGE

Statement of the aggregate valuation of real

Blooming Grove (including Washingtonville village)	$846 24	$171 19	$6,836 52	.....
Chester (including Chester village)	1,023 42	207 04	8,267 96	.....
Cornwall (including Cornwall village)	1,409 18	285 08	11,384 40	.....
Crawford	512 18	103 61	4,137 77	.....
Deer Park	485 56	98 23	3,922 71	.....
Goshen (including Goshen village)	1,629 84	329 72	13,167 00	.....
Greenville	111 78	22 61	903 01	.....
Hamptonburg	552 97	111 86	4,467 25	.....
Highlands (including Highland Falls village)	692 26	140 05	5,592 60	.....
Middletown, city	5,445 31	1,101 59	43,991 12	$101,910 73
Minisink (including Unionville village)	300 43	60 78	2,427 10	.....
Monroe (including Monroe village)	793 95	160 62	6,414 09	.....
Montgomery (including Montgomery and Walden villages)	1,637 31	331 23	13,227 34	.....
Mount Hope	671 88	135 92	5,427 93	.....
Newburgh, city	7,374 10	1,491 79	59,573 27	234,112 32
Newburgh	1,363 80	275 90	11,017 79	.....
New Windsor	918 26	185 77	7,418 39	.....
Port Jervis, city	1,608 56	325 42	12,995 11	55,239 66
Tuxedo	4,490 36	908 40	36,276 41	.....
Wallkill	1,146 44	231 92	9,261 77	.....
Warwick (including Warwick village)	2,291 45	463 56	18,512 00	.....
Wawayanda	405 27	81 99	3,274 06	.....
Woodbury	1,424 04	288 08	11,504 40	.....
Total	$37,134 59	$7,512 36	$300,000 00	$391,262 71

NOTE.— For continuation of this table, see page 442.

— Continued.

and personal estate in Ontario county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Bristol	$5,197 45	.....	$5,020 60	$12,740 76
Canadice	2,650 00	.....	2,517 17	6,531 86
Canandaigua, city	.....	.....	43,455 30	124,461 57
Canandaigua	14,746 90	.....	7,431 00	30,577 73
East Bloomfield	9,109 04	.....	9,558 65	25,255 12
Farmington	9,635 38	.....	4,546 34	20,318 51
Geneva, city	.....	.....	56,690 00	188,697 39
Geneva	5,904 11	.....	3,332 96	14,584 43
Gorham	12,839 99	.....	8,628 36	29,330 41
Hopewell	7,526 13	.....	4,203 00	17,571 99
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	11,268 59	$14,884 75	15,806 75	55,392 20
Naples (including Naples village)	11,611 63	2,250 00	8,812 05	26,133 09
Phelps (including Phelps village and part of Clifton Springs village)	17,990 92	10,024 78	24,707 39	67,936 04
Richmond	6,060 52	.....	6,860 37	16,439 00
Seneca	12,550 74	.....	8,210 79	30,116 43
South Bristol	5,163 95	.....	3,281 65	9,981 02
Victor (including Victor village)	11,587 46	8,141 97	10,867 21	40,174 73
West Bloomfield	6,210 53	.....	4,051 97	14,155 43
Total	$150,053 34	$35,301 50	$227,981 56	$730,397 71

— Continued.

and personal estate in Orange county, etc.

Blooming Grove (including Washingtonville village)	$11,120 35	$2,056 34	$6,625 68	$27,656 32
Chester (including Chester village)	6,743 24	4,562 82	10,683 14	31,487 62
Cornwall (including Cornwall village)	15,730 20	18,241 92	27,117 47	74,168 25
Crawford	6,676 41	.....	5,465 89	16,895 86
Deer Park	9,855 28	.....	5,322 29	19,684 07
Goshen (including Goshen village)	13,033 05	17,400 00	23,619 81	69,179 42
Greenville	3,451 91	.....	1,989 34	6,478 65
Hamptonburg	4,751 42	.....	3,282 43	13,165 93
Highlands (including Highland Falls village)	3,286 51	9,500 00	14,973 89	34,185 31
Middletown, city	.....	.....	74,639 92	227,088 67
Minisink (including Unionville village)	6,452 28	975 21	5,919 50	16,135 30
Monroe (including Monroe village)	11,021 74	6,500 00	15,481 24	40,371 64
Montgomery (including Montgomery and Walden villages)	7,918 01	24,329 69	28,762 61	76,206 19
Mount Hope	12,908 27	.....	5,072 01	24,216 01
Newburgh, city	.....	.....	121,798 22	424,349 70
Newburgh	15,648 27	.....	13,195 86	41,501 62
New Windsor	16,786 39	.....	7,973 01	33,281 82
Port Jervis, city	.....	.....	48,099 46	118,268 21
Tuxedo	19,677 65	.....	24,079 15	85,431 97
Wallkill	14,792 61	.....	7,209 13	32,641 87
Warwick (including Warwick village)	25,656 64	12,830 03	29,307 59	89,061 27
Wawayanda	6,573 09	.....	3,478 89	13,813 30
Woodbury	14,869 45	.....	9,989 44	38,075 41
Total	$226,952 77	$96,396 01	$494,085 97	$1,553,344 41

ONTARIO

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Bristol	.0219	.....	$96 33	.....	$2,004 76
Canadice	.0197	.....	37 63	.....	1,534 08
Canandaigua, city	.0243	$14 70	251 98	$3,832 70	7,153 68
Canandaigua	.0170	5,338 55	328 28	.....	2,434 46
East Bloomfield	.0194	.....	89 32	506 61	2,216 47
Farmington	.0152	.....	167 31	.....	1,567 87
Geneva, city	.0210	11,514 25	1,880 12	6,688 87	9,755 73
Geneva	.0125	.....	144 91	.....	778 76
Gorham	.0174	.....	150 78	.....	2,070 86
Hopewell	.0140	.....	127 23	.....	1,512 60
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	.0194	98 00	489 82	274 21	4,070 94
Naples (including Naples village)	.0350	.....	103 65	.....	5,244 29
Phelps (including Phelps village and part of Clifton Springs village)	.0211	.....	364 16	336 60	6,537 11
Richmond	.0216	.....	20 86	.....	2,398 56
Seneca	.0150	.....	238 70	.....	1,774 12
South Bristol	.0279	.....	33 29	.....	2,208 46
Victor (including Victor village)	.0192	.....	245 06	.....	3,674 93
West Bloomfield	.0164	.....	80 40	.....	1,283 29
Total	.....	$16,965 50	$4,849 83	$11,638 99	$58,219 97

ORANGE

Statement of the aggregate valuation of real

Blooming Grove (including Washingtonville village)	.0222	$367 50	$74 38	$460 00	$2,824 19
Chester (including Chester village)	.0291	959 18	94 00	1,863 45	1,947 77
Cornwall (including Cornwall village)	.0348	.....	452 35	315 69	4,362 32
Crawford	.0235	.....	111 03	282 54	1,895 71
Deer Park	.0265	465 50	244 00	.....	1,742 79
Goshen (including Goshen village)	.0315	2,866 37	278 56	13,021 95	4,412 47
Greenville	.0238	73 50	23 83	.....	1,159 10
Hamptonburg	.0146	438 55	208 54	.....	864 10
Highlands (including Highland Falls village)	.0301	3,247 00	288 09	818 07	2,872 29
Middletown, city	.0318	13,312 16	1,786 89	3,379 27	8,700 21
Minisink (including Unionville village)	.0280	.....	48 77	.....	1,384 65
Monroe (including Monroe village)	.0332	.....	261 07	639 65	2,610 86
Montgomery (including Montgomery and Walden villages)	.0286	2,816 28	371 17	1,833 92	5,830 51
Mount Hope	.0195	220 50	447 23	.....	877 27
Newburgh, city	.0358	30,067 80	2,022 76	15,651 79	15,676 70
Newburgh	.0175	1,435 70	428 53	.....	2,335 41
New Windsor	.0214	1,620 05	370 87	.....	1,439 74
Port Jervis, city	.0507	8,565 20	655 35	4,960 69	8,406 45
Tuxedo	.0178	668 85	56 95	.....	2,578 24
Wallkill	.0186	513 27	496 07	.....	2,794 15
Warwick (including Warwick village)	.0276	2,809 95	625 03	2,580 84	6,401 80
Wawayanda	.0186	.....	105 17	.....	1,272 77
Woodbury	.0220	524 30	326 43	321 90	1,350 09
Total	.....	$70,971 66	$9,777 07	$36,129 76	$83,739 59

— Concluded.

and personal estate in Ontario county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Bristol	.....	$2,101 09	.....	.....	.....
Canadice	.....	1,571 71	.....	.....	.....
Canandaigua, city	$14,263 16	25,516 22	$279,000	.....	$55,000
Canandaigua	.....	8,101 29	.....	.....	.....
East Bloomfield	.....	2,812 40	.....	.....	.....
Farmington	.....	1,735 18	.....	.....	.....
Geneva, city	54,551 64	94,390 61	630,169	.....	53,446
Geneva	.....	923 67	.....	.....	.....
Gorham	.....	2,221 64	.....	.....	.....
Hopewell	.....	1,639 83	.....	.....	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	11,668 15	16,601 12	64,000	.....	.....
Naples (including Naples village)	5 00	5,352 94	56,500	.....	.....
Phelps (including Phelps village and part of Clifton Springs village)	5,653 01	12,890 88	77,000	.....	.....
Richmond	.....	2,419 42	.....	.....	.....
Seneca	.....	2,012 82	.....	.....	.....
South Bristol	.....	2,241 75	.....	.....	.....
Victor (including Victor village)	1,289 54	5,209 53	6,450	.....	.....
West Bloomfield	.....	1,362 69	.....	.....	.....
Total	$87,430 50	$179,104 79	.....	.....	.....
			$1,113,119	.....	$108,446

— Concluded.

and personal estate in Orange county, etc.

Blooming Grove (including Washingtonville village)	$1,538 90	$5,264 97	$33,000	.....	$9,384
Chester (including Chester village)	117 70	4,982 10	83,500	.....	.....
Cornwall (including Cornwall village)	10,931 30	16,061 66	16,400	.....	.....
Crawford	.....	2,289 28	2,160	.....	.....
Deer Park	.....	2,452 29	210,000	.....	.....
Goshen (including Goshen village)	8,882 89	19,462 24	115,000	.....	.....
Greenville	.....	1,256 43	.....	.....	.....
Hamptonburg	.....	1,511 19	600	.....	.....
Highlands (including Highland Falls village)	94 00	7,319 45	7,600	.....	.....
Middletown, city	69,955 05	97,133 58	601,000	$23,100	117,776
Minisink (including Unionville village)	69 24	1,502 66	8,400	.....	.....
Monroe (including Monroe village)	4,214 27	7,725 85	77,625	.....	1,391
Montgomery (including Montgomery and Walden villages)	29,422 57	40,274 45	108,505	.....	1,000
Mount Hope	.....	1,545 00	.....	.....	.....
Newburgh, city	87,866 07	151,285 12	1,066,618	.....	.....
Newburgh	.....	4,199 64	9,250	.....	.....
New Windsor	.....	3,430 66	27,500	.....	.....
Port Jervis, city	5,132 25	27,719 94	79,000	.....	.....
Tuxedo	.....	3,304 04	32,050	.....	.....
Wallkill	.....	3,803 49	8,925	.....	.....
Warwick (including Warwick village)	7,371 83	19,789 45	72,500	.....	.....
Wawayanda	.....	1,377 94	.....	.....	.....
Woodbury	.....	2,522 72	13,000	.....	.....
Total	$225,596 07	$426,214 15	$2,572,633	$23,100	$129,551

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Albion (including Albion village)	15,192	$3,336,105	$3,318,592	60
Barre	34,146	1,231,150	1,266,918	58
Carlton	26,801	1,594,079	1,585,711	60
Clarendon	21,959	1,003,210	1,032,355	58
Gaines	21,874	1,115,920	1,148,340	58
Kendall	20,193	996,439	1,081,318	55
Murray (including Holley village)	18,879	2,260,047	2,248,183	60
Ridgeway (including part of Medina village)	31,233	4,154,943	4,032,324	61
Shelby (including part of Medina village)	29,164	2,105,400	2,043,266	61
Yates (including Lyndonville village)	22,742	1,386,640	1,426,926	58
Total	242,183	$19,183,933	$19,183,933	.....

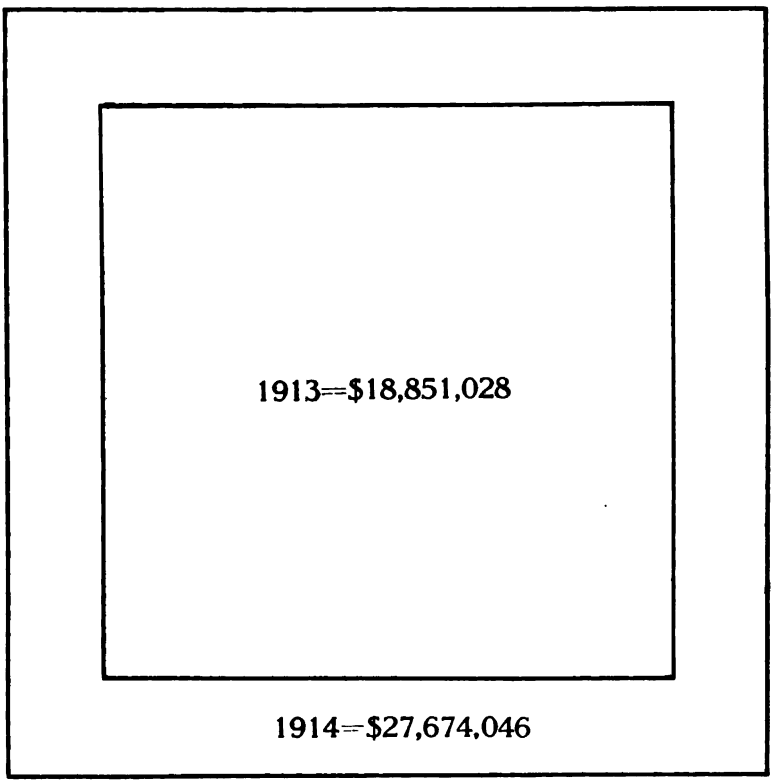
OSWEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Albion (including Altmar village)	28,899	$490,810	$478,676	93
Amboy	23,017	165,470	161,383	93
Boylston	24,750	156,572	152,356	93
Constantia (including Cleveland village)	34,430	478,420	462,655	94
Fulton, city	1,200	5,598,422	5,639,632	90
Granby	27,272	984,675	994,538	90
Hannibal (including Hannibal village)	27,167	813,272	822,704	89
Hastings (including Central Square village)	27,903	863,130	852,987	92
Mexico (including Mexico village)	27,268	1,260,112	1,247,681	92
New Haven	18,203	620,295	606,429	93
Orwell	26,161	422,837	392,996	98
Oswego, city	5,088	11,331,635	11,404,347	90
Oswego	20,372	1,297,240	1,307,935	90
Palermo	24,683	461,425	458,015	91
Parish (including Parish village)	26,199	446,093	439,934	92
Redfield	57,402	255,655	253,871	91
Richland (including Pulaski village)	31,347	1,448,012	1,432,489	92
Sandy Creek (including Lacona and Sandy Creek villages)	24,187	827,870	835,992	90
Schroeppel (including Phœnix village)	25,748	1,410,970	1,399,844	91
Scriba	24,916	808,202	804,222	91
Volney	29,867	853,893	852,658	91
West Monroe	20,153	237,776	236,299	91
Williamstown	24,445	334,974	330,117	92
Total	580,677	$31,567,760	$31,567,760	.....

NOTE.— For continuation of this table, see page 446.

THE REAL ESTATE ASSESSMENTS IN ORLEANS COUNTY WERE INCREASED 46% IN 1914



This is the largest percentage of increase in real estate assessments in any one year in any county ever recorded in the history of the State.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Orleans county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Albion (including Albion village)	$459,380	$332,080	$169,750	$110,337
Barre	2,700	.....	22,000	13,200
Carlton	4,950	.....	44,600	28,990
Clarendon	3,400	.....	22,050	13,230
Gaines	9,900	.....	24,900	14,940
Kendall	16,900	.....	17,500	8,750
Murray (including Holley village)	117,532	69,897	67,350	43,777
Ridgeway (including part of Medina village)	322,817	230,537	156,800	109,700
Shelby (including part of Medina village)	5,950	.....	39,900	27,930
Yates (including Lyndonville village)	45,161	33,861	27,725	16,635
Total	$988,690	$666,375	$592,575	$387,489

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oswego county for the year 1913.

Albion (including Altmar village)	$12,650	.....	$11,900	$9,520
Amboy	800	.....	700	525
Boylston	.....	.....	350	262
Constantia (including Cleveland village)	15,800	.....	19,500	15,600
Fulton, city	478,743	$389,023	188,200	152,442
Granby	3,600	.....	18,025	14,420
Hannibal (including Hannibal village)	13,050	.....	17,000	11,897
Hastings (including Central Square village)	42,945	28,545	18,000	14,400
Mexico (including Mexico village)	112,589	71,139	36,400	25,480
New Haven	58,410	.....	9,650	7,237
Orwell	3,750	.....	1,450	1,087
Oswego, city	1,434,473	562,413	817,850	695,171
Oswego	14,750	.....	28,425	22,740
Palermo	2,670	.....	2,900	2,175
Parish (including Parish village)	24,590	.....	5,445	4,083
Redfield	.....	.....	600	420
Richland (including Pulaski villlage)	81,783	39,733	50,825	40,660
Sandy Creek (including Lacona and Sandy Creek villages)	34,946	28,406	19,825	15,860
Schroeppel (including Phœnix village)	63,900	48,900	67,725	54,180
Scriba	3,350	.....	22,050	16,537
Volney	700	.....	9,675	6,772
West Monroe	1,650	.....	1,625	1,300
Williamstown	1,580	.....	3,900	2,924
Total	$2,406,729	$1,168,159	$1,352,020	$1,115,692

ORLEANS

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Albion (including Albion village)	$2,418 71	$223 96	$19,936 04	.....
Barre	891 16	82 52	6,473 39	.....
Carlton	1,116 50	103 38	8,297 05	.....
Clarendon	727 01	67 32	5,724 33	.....
Gaines	812 98	75 28	6,179 94	.....
Kendall	770 85	71 37	5,469 49	.....
Murray (including Holley village)	1,611 46	149 21	11,572 66	.....
Ridgeway (including part of Medina village)	2,895 10	268 07	22,559 66	.....
Shelby (including part of Medina village)	1,438 36	133 18	10,884 12	.....
Yates (including Lyndonville village)	1,009 50	93 47	7,194 79	.....
Total	$13,691 63	$1,267 76	$104,291 47	.....

OSWEGO

Statement of the aggregate valuation of real

Albion (including Altmar village)	$293 97	$39 87	$3,930 60	.....
Amboy	97 04	13 16	1,297 46	.....
Boylston	91 17	12 35	1,218 84	.....
Constantia (including Cleveland village)	286 28	38 82	3,827 65	.....
Fulton, city	3,692 32	464 88	48,947 00	$131,278 79
Granby	597 21	80 99	7,985 10	.....
Hannibal (including Hannibal village)	500 06	67 81	6,686 03	.....
Hastings (including Central Square village)	535 46	70 38	7,133 05	.....
Mexico (including Mexico village)	819 66	104 60	10,882 17	.....
New Haven	397 81	53 94	5,318 72	.....
Orwell	237 40	32 19	3,173 97	.....
Oswego, city	7,812 30	996 11	103,710 56	194,865 42
Oswego	791 40	107 32	10,581 48	.....
Palermo	275 64	37 38	3,685 48	.....
Parish (including Parish village)	277 95	37 69	3,716 20	.....
Redfield	151 90	20 60	2,030 96	.....
Richland (including Pulaski village)	909 26	119 64	12,114 18	.....
Sandy Creek (including Lacona and Sandy Creek villages)	523 41	68 36	6,967 50	.....
Schroeppel (including Phœnix village)	879 76	114 80	11,709 95	.....
Scriba	483 19	65 53	6,460 58	.....
Volney	510 59	69 24	6,826 86	.....
West Monroe	142 41	19 31	1,903 99	.....
Williamstown	198 47	26 91	2,653 58	.....
Total	$20,504 66	$2,661 88	$272,761 91	$326,144 21

NOTE.— For continuation of this table, see page 448.

— Continued.

and personal estate in Orleans county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Albion (including Albion village)	$8,113 64	$48,925 00	$29,630 24	$109,247 59
Barre	7,589 84	.....	5,963 26	21,000 17
Carlton	13,100 48	.....	7,678 47	30,295 88
Clarendon	7,883 41	.....	3,525 12	17,927 19
Gaines	8,901 61	.....	5,940 58	21,910 39
Kendall	6,928 05	.....	7,789 67	21,029 43
Murray (including Holley village)	14,243 07	7,774 32	18,696 32	54,047 04
Ridgeway (including part of Medina village)	10,021 85	24,627 50	8,473 48	68,845 66
Shelby (including part of Medina village)	10,459 26	8,242 50	6,172 14	37,329 56
Yates (including Lyndonville village)	13,362 83	3,382 00	9,138 24	34,180 83
Total	$100,604 04	$92,951 32	$103,007 52	$415,813 74

— Continued.

and personal estate in Oswego county, etc.

Albion (including Altmar village)	$4,573 46	$948 88	$4,436 32	$14,223 10
Amboy	2,503 65	.....	1,655 72	5,567 03
Boylston	2,549 58	.....	1,695 91	5,267 85
Constantia (including Cleveland village)	2,050 82	1,341 70	6,027 67	13,572 94
Fulton, city	.....	.....	37,000 00	221,382 99
Granby	8,254 52	.....	5,383 45	22,301 27
Hannibal (including Hannibal village)	6,895 28	1,097 62	7,592 34	22,839 14
Hastings (including Central Square village)	6,746 74	949 27	7,426 21	22,861 11
Mexico (including Mexico village)	8,029 63	7,618 04	10,599 07	38,053 17
New Haven	7,947 67	.....	4,623 42	18,341 56
Orwell	3,838 71	.....	2,085 60	9,367 87
Oswego, city	.....	.....	70,000 00	377,384 39
Oswego	10,708 17	.....	6,689 18	28,877 55
Palermo	4,368 17	.....	5,031 22	13,397 89
Parish (including Parish village)	5,529 87	2,111 20	4,628 31	16,301 22
Redfield	4,464 08	.....	2,326 05	8,993 59
Richland (including Pulaski village)	13,839 79	5,425 50	13,822 25	46,230 62
Sandy Creek (including Lacona and Sandy Creek villages)	6,323 95	3,444 76	11,279 26	28,607 24
Schroeppel (including Phœnix village)	12,260 25	10,198 73	10,799 83	45,963 32
Scriba	5,545 79	.....	5,732 74	18,287 83
Volney	14,351 09	.....	4,955 15	26,712 93
West Monroe	3,379 55	.....	1,752 24	7,197 50
Williamstown	3,505 75	.....	2,497 93	8,882 64
Total	$137,666 52	$33,135 70	$227,739 87	$1,020,614 75

ORLEANS

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Albion (including Albion village)	.0315	$4,156 45	$369 63	$3,320 80	$8,698 17
Barre	.0170	.....	136 71	.....	1,941 82
Carlton	.0189	.....	288 00	.....	2,867 58
Clarendon	.0178	72 75	123 24	.....	1,159 14
Gaines	.0194	.....	80 23	.....	1,688 68
Kendall	.0207	.....	139 43	.....	2,186 68
Murray (including Holley village)	.0234	266 75	299 97	698 97	4,432 58
Ridgeway (including part of Medina village)	.0162	4,903 35	479 73	2,305 37	8,697 61
Shelby (including part of Medina village)	.0176	145 50	344 99	.....	2,117 79
Yates (including Lyndonville village)	.0243	169 75	301 75	338 62	3,562 54
Total	.....	$9,714 55	$2,563 68	$6,663 76	$37,352 59

OSWEGO

Statement of the aggregate valuation of real

Albion (including Altmar village)	.0282	$340 55	$95 67	.....	3,104 37
Amboy	.0334	147 00	17 94	.....	1,354 51
Boylston	.0336	.....	13 90	.....	1,835 42
Constantia (including Cleveland village)	.0274	529 20	149 03	.....	3,647 60
Fulton, city	.0343	8,969 45	1,371 50	$3,890 22	9,053 70
Granby	.0225	.....	226 38	.....	2,857 21
Hannibal (includding Hannibal village)	.0276	.....	79 16	.....	4,491 73
Hastings (including Central Square village)	.0260	825 65	228 52	285 45	4,221 42
Mexico (including Mexico village)	.0292	775 43	147 87	711 39	5,240 91
New Haven	.0270	.....	121 37	.....	2,102 46
Orwell	.0219	.....	1,979 00	.....	1,802 33
Oswego, city	.0308	28,225 84	1,563 00	5,624 12	12,077 71
Oswego	.0220	328 30	202 91	.....	2,721 71
Palermo	.0288	.....	78 55	.....	2,257 68
Parish (including Parish village)	.0346	340 55	63 61	.....	3,528 67
Redfield	.0351	73 50	3,634 47	.....	1,811 32
Richland (including Pulaski village)	.0310	.....	277 96	397 33	6,948 55
Sandy Creek (including Lacona and Sandy Creek villages)	.0342	.....	113 99	284 06	4,469 85
Schroeppel (including Phœnix village)	.0322	661 50	304 44	489 00	4,524 87
Scriba	.0225	.....	182 13	.....	3,066 36
Volney	.0312	220 50	211 64	.....	2,211 87
West Monroe	.0300	73 50	67 30	.....	1,615 41
Williamstown	.0263	147 00	36 12	.....	1,660 57
Total	.....	$41,657 97	$11,166 46	$11,681 57	$86,606 23

— Concluded.

and personal estate in Orleans county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Albion (including Albion village)	$85 29	$16,630 34	.....	.....	.....
Barre	.....	2,078 53	.....	.....	.....
Carlton	.....	3,155 58	$12,000	.....	.....
Clarendon	.....	1,355 13	1,100	.....	.....
Gaines	.....	1,768 91	3,200	.....	.....
Kendall	.....	2,326 11	.....	.....	.....
Murray (including Holley village)	77 00	5,775 27	319	.....	.....
Ridgeway (including part of Medina village)	17,062 32	33,448 38	.....	.....	.....
Shelby (including part of Medina village)	5,687 43	8,295 71	7,186	.....	.....
Yates including Lyndonville village)	168 00	4,540 66	4,000	.....	.....
Total	$23,080 04	$79,374 62	$27,805	.....	.....
		County	116,350	.....	.....
			$144,155	.....	.....

— Concluded.

and personal estate in Oswego county, etc.

Albion (including Altmar village)	$49 00	$3,589 59	.....	.....	.....
Amboy	.....	1,519 45	.....	.....	.....
Boylston	.....	1,849 32	.....	.....	.....
Constantia (including Cleveland village)	58 50	4,384 33	.....	.....	.....
Fulton, city	27,487 77	50,772 64	$504,255	.....	.....
Granby	.....	3,083 59	33,487	.....	.....
Hannibal (including Hannibal village)	70 00	4,640 89	.....	.....	.....
Hastings (including Central Square village)	5 00	5,566 04	.....	.....	.....
Mexico (including Mexico village)	1,812 97	8,688 57	40,000	.....	.....
New Haven	.....	2,223 83	.....	.....	.....
Orwell	.....	3,781 33	.....	.....	.....
Oswego, city	207,035 91	254,526 58	916,579	.....	$58,289
Oswego	.....	3,252 92	.....	.....	.....
Palermo	.....	2,336 23	.....	.....	.....
Parish (including Parish village)	.....	3,932 83	.....	.....	.....
Redfield	.....	5,519 29	.....	.....	.....
Richland (including Pulaski village)	.....	7,623 84	45,500	.....	.....
Sandy Creek (including Lacona and Sandy Creek villages)	2,427 40	7,295 30	30,000	.....	.....
Schroeppel (including Phœnix village)	116 00	6,095 81	58,000	.....	.....
Scriba	.....	3,248 49	.....	.....	.....
Volney	.....	2,644 01	102,000	.....	674
West Monroe	.....	1,756 21	.....	.....	.....
Williamstown	.....	1,843 69	.....	.....	.....
Total	$239,062 55	$390,174 78	$1,729,821	.....	$58,963

OTSEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalised value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law.
Burlington	27,021	$510,300	$486,864	89
Butternuts (including Gilbertsville village)	32,951	839,940	819,788	87
Cherry Valley (including Cherry Valley village)	24,496	733,075	715,487	87
Decatur	12,565	168,925	162,998	88
Edmeston	27,662	867,540	846,725	87
Exeter	19,236	490,556	490,052	85
Hartwick	25,134	823,610	794,715	88
Laurens (including Laurens village)	25,950	571,531	570,943	85
Maryland (including Schenevus village)	30,038	851,212	840,450	86
Middlefield	38,468	844,577	814,944	88
Milford (including Milford village)	27,819	1,072,556	1,071,444	85
Morris (including Morris village)	23,523	502,458	507,917	84
New Lisbon	26,965	465,768	459,879	86
Oneonta, city	2,589	5,243,651	5,238,266	85
Oneonta	20,220	721,715	729,556	84
Otego (including Otego village)	27,499	761,849	743,551	87
Otsego (including Cooperstown village)	32,832	2,714,965	2,881,687	80
Pittsfield	22,996	371,425	389,366	81
Plainfield	17,623	454,605	428,907	90
Richfield (including Richfield Springs village)	19,722	1,281,987	1,237,011	88
Roseboom	20,468	316,660	305,550	88
Springfield	26,646	846,329	816,637	88
Unadilla (including Unadilla village)	27,808	1,182,855	1,154,475	87
Westford	20,585	299,045	298,733	85
Worcester	27,584	803,890	935,075	73
Total	608,400	$23,741,024	$23,741,024	

PUTNAM

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Carmel	23,810	$3,512 389	$3,442 320	.....
Kent	23,366	718,770	1,002,486	.....
Patterson	19,393	1,302,661	1,342,540	.....
Philipstown (including Cold Spring and Nelsonville villages)	24,636	2,990,389	3,747,495	.....
Putnam Valley	24,170	430,700	588,222	.....
Southeast (including Brewster village)	20,405	4,852,260	3,684,106	.....
Total	135,780	$13,807,169	$13,807,169	.....

NOTE.— For continuation of this table, see page 452.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Otsego county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Burlington	$20,025	.....	$5,600	$4,480
Butternuts (including Gilbertsville village)	60,140	.....	3,375	2,700
Cherry Valley (including Cherry Valley village)	149,794	$104,444	11,600	8,700
Decatur	50	.....	875	700
Edmeston	169,143	110,908	17,800	14,240
Exeter	19,700	.....	1,750	1,311
Hartwick	39,200	.....	14,400	12,960
Laurens (including Laurens village)	7,700	.....	16,300	12,224
Maryland (including Schenevus village)	100,645	71,745	20,400	15,912
Middlefield	69,300	.....	10,750	8,062
Milford (including Milford village)	59,682	41,282	9,875	7,406
Morris (including Morris village)	100,301	72,501	6,235	4,363
New Lisbon	28,150	.....	4,225	3,253
Oneonta, city	758,300	617,000	353,800	272,426
Oneonta	12,600	.....	19,950	13,965
Otego (including Otego village)	15,825	.....	11,500	8,049
Otsego (including Cooperstown village)	1,126,585	702,385	109,800	76,860
Pittsfield	900	.....	3,200	2,400
Plainfield	16,550	.....	3,400	2,720
Richfield (including Richfield Springs village)	145,093	99,943	29,625	22,217
Roseboom	9,305	.....	2,750	2,200
Springfield	66,300	.....	10,300	7,725
Unadilla (including Unadilla village)	96,726	31,101	35,225	28,180
Westford	11,150	.....	1,900	1,520
Worcester	180,217	141,817	27,050	21,640
Total	$3,263,381	$1,993,126	$731,685	$556,213

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Putnam county for the year 1913.

Carmel	$231,638	$95,488	$28,850	$23,080
Kent	4,800	.....	12,350	8,645
Patterson	70,850	.....	10,250	7,687
Philipstown (including Cold Spring and Nelsonville villages)	957,358	80,708	52,350	36,645
Putnam Valley	225	.....	5,400	3,780
Southeast (including Brewster village)	188,100	151,000	54,725	41,043
Total	$1,452,971	$327,196	$163,925	$120,880

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Burlington	$339 88	$36 21	$2,280 00	.....
Butternuts (including Gilbertsville village)	579 87	60 76	3,989 36	.....
Cherry Valley (including Cherry Valley village)	502 12	53 48	4,00 50	.....
Decatur	108 79	11 60	737 09	.....
Edmeston	596 33	63 51	4,686 12	.....
Exeter	328 03	34 94	2,314 59	.....
Hartwick	555 69	59 19	3,771 93	.....
Laurens (including Laurens village)	367 67	39 16	2,602 04	.....
Maryland (including Schenevus village)	567 49	60 45	4,327 85	.....
Middlefield	588 35	62 67	3,999 02	.....
Milford (including Milford village)	700 78	74 64	5,163 34	.....
Morris (including Morris village)	338 61	36 07	2,806 76	.....
New Lisbon	318 16	33 89	2,215 45	.....
Oneonta, city	3,459 08	368 39	27,666 75	$73,408 56
Oneonta	472 02	50 28	3,376 15	.....
Otego (including Otego village)	501 62	53 42	3,444 48	.....
Otsego (including Cooperstown village)	2,020 47	215 18	18,850 13	.....
Pittsfield	240 10	25 58	1,789 39	.....
Plainfield	303 86	32 37	2,009 48	.....
Richfield (including Richfield Springs village)	847 48	90 26	6,276 32	.....
Roseboom	210 19	23 39	1,424 30	.....
Springfield	588 49	62 68	3,997 94	.....
Unadilla (including Unadilla village)	796 04	84 78	5,650 38	.....
Westford	199 12	21 21	1,405 37	.....
Worcester	539 53	57 47	5,249 40	.....
Total	$16,069 77	$1,711 58	$124,036 14	$73,408 56

PUTNAM

Statement of the aggregate valuation of real

Carmel	$2,171 39	$494 15	$20,708 50	.....
Kent	595 36	135 50	5,658 40	.....
Patterson	834 89	190 00	8,023 46	.....
Philipstown (including Cold Spring and Nelsonville villages)	2,780 71	632 83	26,531 89	.....
Putnam Valley	347 53	79 10	3,374 35	.....
Southeast (including Brewster village)	2,285 24	520 02	21,689 58	.....
Total	$9,015 12	$2,051 60	$85,986 18	.....

NOTE.— For continuation of this table, see page 454.

— Continued.

and personal estate in Otsego county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Burlington	$5,240 67	.....	$3,829 00	$11,725 76
Butternuts (including Gilbertsville village)	5,901 36	$1,276 13	6,605 41	18,412 89
Cherry Valley (including Cherry Valley village)	7,948 35	3,020 89	9,036 07	24,563 41
Decatur	2,400 85	.....	1,586 77	4,845 10
Edmeston	6,256 92	.....	3,809 51	15,412 39
Exeter	4,488 75	.....	4,470 84	11,637 15
Hartwick	5,905 60	.....	5,650 79	15,943 20
Laurens (including Laurens village)	4,487 57	397 43	4,785 45	12,679 32
Maryland (including Schenevus village)	6,118 48	2,111 30	10,125 01	23,310 58
Middlefield	8,096 08	.....	5,744 67	18,490 79
Milford (including Milford village)	8,440 09	1,636 54	5,920 20	21,935 59
Morris (including Morris village)	5,469 32	1,100 00	4,015 25	13,766 01
New Lisbon	5,182 45	.....	2,986 79	10,736 74
Oneonta, city	.....	.....	45,880 00	150,782 78
Oneonta	6,720 55	.....	3,863 26	14,482 26
Otego (including Otego village)	8,475 42	2,169 00	7,710 92	22,354 86
Otsego (including Cooperstown village)	15,428 34	18,169 59	24,649 74	79,333 45
Pittsfield	4,497 95	.....	2,247 58	8,800 60
Plainfield	3,753 69	.....	3,094 02	9,193 42
Richfield (including Richfield Springs village)	3,999 16	10,433 03	9,465 47	31,111 72
Roseboom	3,880 00	.....	3,011 99	8,549 87
Springfield	7,553 31	.....	7,568 94	19,771 36
Unadilla (including Unadilla village)	8,814 99	6,755 60	10,615 33	32,717 12
Westford	2,958 03	.....	3,332 46	7,916 19
Worcester	10,600 14	.....	10,867 66	27,314 20
Total	$152,618 07	$47,069 51	$200,873 13	$615,786 76

— Continued.

and personal estate in Putnam county, etc.

Carmel	$12,199 22	.....	$15,004 42	$50,577 68
Kent	5,766 72	.....	2,277 33	14,433 31
Patterson	8,523 44	.....	9,081 81	26,653 60
Philipstown (including Cold Spring and Nelsonville villages)	7,919 75	$11,350 82	2,408 97	51,624 97
Putnam Valley	3,516 25	.....	16,563 22	23,880 45
Southeast (including Brewster village)	10,308 82	7,175 63	12,788 77	54,768 06
Total	$48,234 20	$18,526 45	$58,124 52	$221,938 07

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Burlington	.0221	.....	$25 82	.....	$2,102 08
Butternuts (including Gilbertsville village)	.0204	.....	63 66	.....	3,011 97
Cherry Valley (including Cherry Valley village)	.0315	$318 50	58 74	$1,044 44	3,084 14
Decatur	.0286	.....	40 05	.....	959 02
Edmeston	.0166	.....	74 07	1,109 08	3,076 58
Exeter	.0228	147 00	96 18	.....	1,914 82
Hartwick	.0184	446 12	541 84	.....	3,338 21
Laurens (including Laurens village)	.0218	.....	285 21	.....	2,368 27
Maryland (including Schenevus village)	.0261	225 40	51 65	717 44	4,919 10
Middlefield	.0202	225 40	62 14	.....	3,191 62
Milford (including Milford village)	.0201	.....	1,061 62	412 82	3,219 78
Morris (including Morris village)	.0257	.....	16 38	725 01	3,654 60
New Lisbon	.0217	73 50	27 20	.....	2,564 11
Oneonta, city	.0286	4,512 90	.....	6,170 00	7,329 47
Oneonta	.0197	.....	1,318 08	.....	1,918 58
Otego (including Otego village)	.0287	.....	68 85	.....	3,728 18
Otsego (including Cooperstown village)	.0252	2,324 43	832 36	7,023 85	5,886 05
Pittsfield	.0236	.....	81 71	.....	1,785 78
Plainfield	.0195	.....	22 68	.....	2,181 29
Richfield (including Richfield Springs village)	.0234	1,582 70	302 82	999 43	3,561 19
Roseboom	.0262	147 00	29 12	.....	2,149 88
Springfield	.0206	294 00	123 78	.....	2,804 98
Unadilla (including Unadilla village)	.0262	.....	112 77	311 01	4,877 47
Westford	.0255	73 50	16 74	.....	1,968 51
Worcester	.0324	.....	104 42	1,418 16	4,239 36
Total	.....	$10,370 45	$5,417 89	$19,931 24	$79,835 04

PUTNAM

Statement of the aggregate valuation of real

Carmel	.0138	$703 25	$512 50	$954 89	$2,927 05
Kent	.0199	145 50	97 00	.....	1,065 98
Patterson	.0194	.....	221 50	.....	2,020 87
Philipstown (including Cold Spring and Nelsonville villages)	.0133	2,952 44	336 50	807 09	3,735 23
Putnam Valley	.0554	72 75	53 50	.....	1,033 88
Southeast (including Brewster village)	.0112	1,008 80	683 50	1,510 00	2,544 72
Total	.....	$4,882 74	$1,904 50	$3,271 98	$13,327 73

— Concluded.

and personal estate in Otsego county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Burlington	.....	$2,127 90	.....	.....	.....
Butternuts (including Gilbertsville village)	$999 10	4,074 73	$12,500	.....	.....
Cherry Valley (including Cherry Valley village)	2,966 37	7,472 19	48,000	.....	.....
Decatur	.....	999 07	.....	$1,800	.....
Edmeston	.....	4,259 73	.....	.....	.....
Exeter	.....	2,158 00	.....	.....	.....
Hartwick	.....	4,326 17	.....	.....	.....
Laurens (including Laurens village)	472 65	3,126 13	.....	700	.....
Maryland (including Schenevus village)	88 00	6,001 59	35,700	.....	.....
Middlefield	.....	3,479 16	3,000	.....	.....
Milford (including Milford village)	1,775 50	6,469 72	16,600	.....	.....
Morris (including Morris village)	106 00	4,501 99	8,500	.....	.....
New Lisbon	.....	2,664 81	.....	.....	.....
Oneonta, city	27,039 23	45,051 60	333,355	.....	$6,500
Oneonta	.....	3,236 66	.....	.....	.....
Otego (including Otego village)	1,551 00	5,348 03	12,000	1,900	.....
Otsego (including Cooperstown village)	2,695 98	18,762 67	140,560	.....	7,500
Pittsfield	.....	1,867 49	726	.....	.....
Plainfield	.....	2,203 97	.....	.....	.....
Richfield (including Richfield Springs village)	41 00	6,487 14	42,500	.....	.....
Roseboom	.....	2,326 00	.....	.....	.....
Springfield	.....	3,222 76	2,500	.....	.....
Unadilla (including Unadilla village)	.....	5,301 25	32,500	.....	.....
Westford	.....	2,058 75	2,500	.....	.....
Worcester	.....	5,761 94	.....	.....	.....
Total	$37,734 83	$153,289 45	$690,941	$4,400	$14,000

— Concluded.

and personal estate in Putnam county, etc.

Carmel	.....	$5,097 69	.....	.....	.....
Kent	.....	1,308 48	.....	.....	.....
Patterson	.....	2,242 37	.....	.....	.....
Philipstown (including Cold Spring and Nelsonville villages)	$24 00	7,855 26	$83,000	.....	$15,897
Putnam Valley	.....	1,160 13	.....	.....	.....
Southeast (including Brewster village)	9,295 57	15,042 59	60,000	.....	.....
Total	$9,319 57	$32,706 52	$143,000	.....	.....
		County.....	121,000	.....	.....
			$264,000	.....	$15,897

RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalised value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Berlin	35,921	$457,615	$434,447	.....
Brunswick	27,773	1,693,725	1,693,725	.....
East Greenbush	14,194	1,396,130	1,396,130	.....
Grafton	27,650	279,755	265,768	.....
Hoosick (including Hoosick Falls village)	38,650	3,728,185	3,728,185	.....
Nassau (including Nassau village)	26,089	708,450	690,739	.....
North Greenbush	12,274	855,075	855,075	.....
Petersburg	25,516	426,657	405,325	.....
Pittstown (including Valley Falls village)	40,297	2,195,720	2,195,720	.....
Poestenkill	19,114	337,836	320,945	.....
Rensselaer city	1,303	5,735,231	5,752,942	.....
Sandlake	23,522	674,939	658,066	.....
Schaghticoke (including Schaghticoke village)	30,542	3,172,202	3,172,202	.....
Schodack (including Castleton village)	37,038	3,123,406	3,140,279	.....
Stephentown	34,109	409,019	388,569	.....
Troy, city	6,308	57,076,249	57,172,077	.....
Total	400,300	$82,270,194	$82,270,194	.....

ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Clarkstown (including Upper Nyack village)	23,540	$5,895,215	$5,670,760	104
Haverstraw (including Haverstraw and West Haverstraw villages)	12,015	3,606,110	5,636,817	64
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	12,768	10,998,405	11,002,837	100
Ramapo (including Hillburn, Spring Valley and Suffern villages)	10,540	10,492,556	8,265,184	127
Stony Point	15,401	1,392,560	1,809,248	77
Total	74,264	$32,384,846	$32,384,846	.....

NOTE.— For continuation of this table, see page 458.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Berlin	$51,272	$39,802	$7,100	$5,325
Brunswick	85,700	.....	32,750	26,200
East Greenbush	17,600	.....	22,500	16,875
Grafton	500	.....	5,900	4,130
Hoosick (including Hoosick Falls village)	959,038	333,818	115,525	92,420
Nassau (including Nassau village)	7,800	.....	7,800	6,240
North Greenbush	25,050	.....	22,585	19,197
Petersburg	1,200	.....	8,150	6,927
Pittstown (including Valley Falls village)	59,050	.....	21,975	17,580
Poestenkill	.....	.....	5,275	3,956
Rensselaer, city	77,410	73,410	1,036,650	860,419
Sandlake	21	.....	9,175	6,881
Schaghticoke (including Schaghticoke village)	51,947	.....	30,600	24,480
Schodack (including Castleton village)	38,134	37,935	48,250	38,600
Stephentown	6,400	.....	5,700	4,274
Troy, city	5,748,700	3,321,379	4,732,300	4,637,654
Total	$7,129,912	$3,806,344	$6,112,235	$5,771,158

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Rockland county for the year 1913.

Clarkstown (including Upper Nyack village)	$255,100	.....	$201,200	$160,960
Haverstraw (including Haverstraw and West Haverstraw villages)	366,017	$366,017	158,800	150,860
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	303,997	182,997	457,800	389,130
Ramapo (including Hillburn, Spring Valley and Suffern villages)	656,568	191,073	241,025	228,973
Stony point	47,500	.....	29,700	26,730
Total	$1,629,182	$740,087	$1,088,525	$956,653

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Berlin	$248 99	$29 46	$2,666 66	.....
Brunswick	993 59	117 56	13,105 85	.....
East Greenbush	789 39	93 40	9,122 00	.....
Grafton	148 68	17 59	1,463 79	.....
Hoosick (including Hoosick Falls village)	2,430 84	287 60	29,974 55	.....
Nassau (including Nassau village)	390 05	46 15	4,969 62	.....
North Greenbush	491 44	58 14	5,505 08	.....
Petersburg	233 02	27 56	2,240 44	.....
Pittstown (including Valley Falls village)	1,259 01	148 96	12,766 04	.....
Poestenkill	179 21	21 20	2,454 02	.....
Rensselaer, city	3,214 10	380 27	30,618 33	$71,436 38
Sandlake	367 46	43 48	4,477 18	.....
Schaghticoke (including Schaghticoke village)	1,800 29	213 00	16,929 94	.....
Schodack (including Castleton village)	1,779 98	210 60	17,967 41	.....
Stephentown	220 59	26 10	2,997 99	.....
Troy, city	33,278 90	3,937 34	331,091 00	870,798 66
Total	$47,825 54	$5,658 41	$488,359 90	$942,235 04

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village)	$3,533 90	$815 12	$33,409 98	.....
Haverstraw (including Haverstraw and West Haverstraw villages)	2,755 30	775 36	31,296 81	.....
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	5,762 30	1,530 12	62,020 57	.....
Ramapo (including Hillburn, Spring Valley and Suffern villages)	4,972 80	1,200 94	49,037 20	.....
Stony Point	1,157 84	255 40	10,508 85	.....
Total	$18,182 14	$4,576 94	$186,273 41	.....

NOTE.— For continuation of this table, see page 460.

— Continued.

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Berlin	$7,574 14	.....	$7,673 05	$18,192 30
Brunswick	5,609 29	.....	4,615 47	24,441 76
East Greenbush	2,900 51	.....	4,757 27	17,662 57
Grafton	3,343 16	.....	2,003 19	6,976 41
Hoosick (including Hoosick Falls village)	25,913 03	$30,142 00	6,290 92	95,038 94
Nassau (including Nassau village)	5,517 87	2,138 21	5,943 51	19,005 41
North Greenbush	3,481 00	.....	3,569 13	13,104 79
Petersburg	6,302 92	.....	2,547 66	11,351 60
Pittstown (including Valley Falls village)	9,526 35	1,055 00	8,880 15	33,635 51
Poestenkill	4,760 23	.....	1,838 51	9,253 17
Rensselaer, city	.....	.....	40,945 00	146,594 08
Sandlake	4,428 04	.....	4,306 84	13,623 00
Schaghticoke (including Schaghticoke village)	11,898 55	2,100 00	8,471 90	41,423 68
Schodack (including Castleton village)	14,886 63	6,019 79	13,876 53	54,740 94
Stephentown	4,797 62	.....	2,876 19	10,918 49
Troy, city	.....	.....	385,841 74	1,624,947 64
Total	$110,939 34	$41,455 00	$504,437 06	$2,140,910 29

— Continued.

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)	$24,513 94	$9,574 19	$27,177 11	$99,024 24
Haverstraw (including Haverstraw and West Haverstraw villages)	23,668 11	41,981 50	9,838 87	110,315 95
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	27,546 34	91,547 51	41,607 65	230,014 49
Ramapo (including Hillburn, Spring Valley and Suffern villages)	40,437 70	34,249 99	71,962 95	201,861 58
Stony Point	13,216 79	.....	15,001 83	40,140 71
Total	$129,382 88	$177,353 19	$165,588 41	$681,356 97

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Berlin	.0387	.....	$22 25	$398 02	$3,230 50
Brunswick	.0137	$525 00	165 91	.....	1,566 40
East Greenbush	.0124	220 00	212 59	.....	792 15
Grafton	.0248	.....	15 87	.....	1,598 40
Hoosick (including Hoosick Falls village)	.0218	6,787 50	321 77	3,338 18	8,807 32
Nassau (including Nassau village)	.0265	717 50	101 17	.....	2,774 65
North Greenbush	.0148	300 00	86 06	.....	1,048 10
Petersburg	.0265	.....	14 25	.....	1,971 16
Pittstown (including Valley Falls village)	.0149	.....	92 73	.....	3,273 21
Poestenkill	.0273	375 00	41 43	.....	1,302 50
Rensselaer, city	.0307	8,261 25	1,640 17	734 10	7,552 29
Sandlake	.0201	938 75	88 67	.....	2,025 28
Schaghticoke (including Schaghticoke village)	.0128	985 00	99 18	.....	2,773 74
Schodack (including Castleton village)	.0172	976 25	316 78	379 35	3,041 52
Stephentown	.0262	256 25	32 75	.....	2,439 31
Troy, city	.0328	97,251 87	4,239 89	33,213 79	35,306 09
Total	.....	$117,594 37	$7,491 47	$38,063 44	$79,502 62

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village)	.0161	$4,206 76	$1,083 46	.....	$3,404 70
Haverstraw (including Haverstraw and West Haverstraw villages)	.0305	8,539 64	403 29	$3,660 15	6,755 88
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	.0206	6,917 77	2,424 73	1,829 96	10,140 68
Ramapo (including Hillburn, Spring Valley and Suffern villages)	.0183	3,783 00	1,350 81	1,910 74	10,838 27
Stony Point	.0279	1,430 75	176 74	.....	2,823 01
Total	.....	$24,877 92	$5,439 03	$7,400 85	$33,962 54

— Concluded.

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Berlin	.....	$3,650 77	$3,000	.....	.....
Brunswick	.....	2,257 31	.....	.....	.....
East Greenbush	.....	1,224 74	.....	.....	.....
Grafton	.....	1,614 27	.....	.....	.....
Hoosick (including Hoosick Falls village)	$15,600 00	34,854 77	159,500	.....	.....
Nassau (including Nassau village)	1,201 50	4,794 82	.....	.....	.....
North Greenbush	.....	1,434 16	.....	.....	.....
Petersburg	.....	1,985 41	7,700	.....	.....
Pittstown (including Valley Falls village)	137 63	3,503 57	.....	.....	.....
Poestenkill	.....	1,718 93	.....	.....	.....
Rensselaer, city	30,316 07	48,503 88	310,500	.....	$2,511
Sandlake	.....	3,052 70	.....	.....	.....
Schaghticoke (including Schaghticoke village)	426 63	4,284 55	.....	.....	.....
Schodack (including Castleton village)	3,536 26	8,250 16	62,000	.....	.....
Stephentown	.....	2,728 31	.....	.....	.....
Troy, city	.....	170,011 64	4,634,944	.....	258,382
Total	$51,218 09	$293,869 99	$5,177,644	.....	.....
		County.....	1,124,000	.....	.....
			$6,301,644	.....	$260,893

— Concluded.

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)	$593 06	$9,287 98	$15,600	.....	.....
Haverstraw (including Haverstraw and West Haverstraw villages)	407 00	19,765 96	122,000	.....	.....
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	23,072 97	44,386 11	429,333	$7,010	.....
Ramapo (including Hillburn Spring Valley and Suffern villages)	7,220 59	25,103 41	139,450	12,700	.....
Stony Point	.....	4,430 50	.....	.....	.....
Total	$31,293 62	$102,973 96	$706,383	$19,710	.....
		County.....	368,000	56,000	.....
			$1,074,383	$75,710	.....

SAINT LAWRENCE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Brasher	53,841	$1,006,676	$980,077	90
Canton (including Canton and Rensselaer Falls villages)	63,184	4,164,740	4,146,637	88
Clare	60,124	269,600	274,646	86
Clifton	92,597	584,980	575,865	89
Colton	157,848	1,116,308	1,051,856	93
De Kalb (including Richville village)	50,378	1,504,209	1,497,651	88
De Peyster	26,849	617,370	614,641	88
Edwards (including Edwards village)	31,824	617,845	629,330	86
Fine	106,196	726,135	731,194	87
Fowler	35,051	1,035,070	1,007,746	90
Gouverneur (including Gouverneur village)	42,419	2,929,014	3,017,135	85
Hammond (including Hammond village)	36,538	987,177	994,017	87
Hermon (including Hermon village)	32,309	675,310	672,325	88
Hopkinton	114,085	819,540	797,871	90
Lawrence	28,556	731,275	728,249	88
Lisbon	65,917	2,019,862	2,011,027	88
Louisville	33,628	708,360	697,406	89
Macomb	38,344	508,965	518,398	86
Madrid	31,864	880,880	877,030	88
Massena (including Massena village)	30,193	3,039,716	3,026,548	88
Morristown (including Morristown village)	28,163	1,067,425	1,062,763	88
Norfolk	34,401	1,538,984	1,549,699	87
Ogdensburg, city	2,143	5,517,010	5,633,245	86
Oswegatchie (including Heuvelton village)	39,394	1,650,900	1,625,724	89
Parishville	60,562	549,970	535,510	90
Piercefield	67,722	590,981	638,977	81
Pierrepont	36,450	683,730	696,454	86
Pitcairn	34,623	213,094	192,537	97
Potsdam (including Norwood and Potsdam villages)	60,276	4,635,688	4,615,540	88
Rossie	22,895	386,725	389,393	87
Russell	57,160	683,965	680,934	88
Stockholm	54,710	1,084,851	1,080,084	88
Waddington (including Waddington village)	32,897	943,403	939,249	88
Total	1,663,141	$44,489,758	$44,489,758	.....

NOTE.— For continuation of this table, see page 464.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of St. Lawrence county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Brasher	$27,100	.....	$6,800	$5,099
Canton (including Canton and Rensselaer Falls villages)	526,045	$367,455	101,800	81,440
Clare	.....	.....	.....	.....
Clifton	2,700	.....	1,750	1,400
Colton	20,650	.....	5,325	4,260
De Kalb (including Richville village)	33,170	.....	31,200	24,960
De Peyster	41,415	.....	2,560	1,920
Edwards (including Edwards village)	12,000	.....	6,150	4,305
Fine	10,400	.....	5,515	3,860
Fowler	11,800	.....	7,700	6,160
Gouverneur (including Gouverneur village)	611,533	393,333	73,875	59,100
Hammond (including Hammond village)	52,662	29,362	13,675	10,255
Hermon (including Hermon village)	68,785	47,735	3,900	2,730
Hopkinton	44,680	.....	4,800	3,600
Lawrence	44,700	.....	11,550	9,240
Lisbon	43,130	.....	31,650	26,902
Louisville	25,320	.....	8,800	7,040
Macomb	2,100	.....	6,700	5,025
Madrid	167,635	52,405	15,450	12,360
Massena (including Massena village)	139,683	64,033	86,300	69,040
Morristown (including Morristown village)	73,579	32,399	21,200	15,900
Norfolk	2,800	.....	13,900	10,425
Ogdensburg, city	1,433,426	846,226	253,300	202,640
Oswegatchie (including Heuvelton village)	41,550	.....	48,850	39,080
Parishville	61,890	.....	6,825	5,460
Piercefield	19,000	.....	3,750	2,812
Pierrepont	4,500	.....	5,000	4,000
Pitcairn	4,375	.....	1,050	735
Potsdam (including Norwood and Potsdam villages)	821,450	484,050	117,325	87,993
Rossie	2,300	.....	8,750	6,125
Russell	23,650	.....	500	375
Stockholm	19,150	.....	13,025	9,768
Waddington (including Waddington village)	23,050	.....	9,350	6,545
Total	$4,416,228	$2,316,998	$928,325	$730,554

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Brasher	$593 89	$48 41	$2,671 53	.....
Canton (including Canton and Rensselaer Falls villages)	2,755 28	224 54	13,120 36	.....
Clare	161 95	13 20	700 08	.....
Clifton	341 16	27 80	2,785 21	.....
Colton	632 40	51 53	3,034 76	.....
De Kalb (including Richville village)	902 65	73 56	4,522 35	.....
De Peyster	386 84	31 53	1,677 03	.....
Edwards (including Edwards village)	378 17	30 82	1,723 24	.....
Fine	437 28	35 64	2,084 31	.....
Fowler	601 17	49 00	2,654 89	.....
Gouverneur (including Gouverneur village)	2,139 66	174 37	10,802 55	.....
Hammond (including Hammond village)	617 18	50 30	2,662 12	.....
Hermon (including Hermon village)	437 00	35 62	1,918 41	.....
Hopkinton	496 81	40 50	2,690 04	.....
Lawrence	455 78	37 15	2,428 06	.....
Lisbon	1,211 24	98 71	6,279 96	.....
Louisville	426 16	34 73	2,671 76	.....
Macomb	306 91	25 02	1,558 87	.....
Madrid	616 00	50 19	2,788 50	.....
Massena (including Massena village)	1,866 98	152 16	8,115 83	.....
Morristown (including Morristown village)	670 05	54 60	3,373 02	.....
Norfolk	915 43	74 61	4,136 64	.....
Ogdensburg, city	4,166 88	339 57	20,125 26	$75,194 79
Oswegatchie (including Heuvelton village)	983 11	80 12	4,497 96	.....
Parishville	352 27	28 70	2,004 59	.....
Piercefield	387 97	31 62	1,731 10	.....
Pierrepont	413 32	33 69	2,396 41	.....
Pitcairn	116 12	9 47	614 89	.....
Potsdam (including Norwood and Potsdam villages)	3,205 95	261 27	15,614 44	.....
Rossie	230 96	18 82	1,165 94	.....
Russell	415 47	33 85	1,966 20	.....
Stockholm	648 17	52 82	3,161 69	.....
Waddington (including Waddington village)	567 40	46 25	2,762 42	.....
Total	$28,837 61	$2,350 17	$140,440 42	$75,194 79

NOTE.— For continuation of this table, see page 466.

— Continued.

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Brasher	$16,367 69	.....	$8,361 81	$28,043 33
Canton (including Canton and Rensselaer Falls villages)	16,254 22	$13,005 24	25,435 71	70,795 35
Clare	3,172 72	.....	1,110 34	5,158 29
Clifton	6,711 17	.....	5,514 24	15,379 58
Colton	12,293 40	.....	5,296 42	21,308 51
De Kalb (including Richville village)	12,673 64	835 94	9,239 98	28,248 12
De Peyster	4,806 15	.....	2,595 87	9,497 42
Edwards (including Edwards village)	4,549 95	900 38	6,739 15	14,321 71
Fine	8,120 55	.....	6,532 27	17,210 05
Fowler	10,426 67	.....	5,539 13	19,270 86
Gouverneur (including Gouverneur village)	18,334 33	16,056 66	26,232 90	73,740 47
Hammond (including Hammond village)	5,700 73	1,055 44	7,219 57	17,305 34
Hermon (including Hermon village)	5,640 60	2,459 59	5,159 91	15,651 13
Hopkinton	6,744 02	.....	3,833 49	13,804 86
Lawrence	7,218 05	.....	4,574 72	14,713 76
Lisbon	13,795 82	.....	9,581 32	30,967 05
Louisville	7,689 47	.....	4,145 21	14,967 33
Macomb	6,661 35	.....	3,511 51	12,063 66
Madrid	7,329 28	.....	4,325 41	15,109 3
Massena (including Massena village)	19,811 95	14,796 52	24,229 69	68,973 13
Morristown (including Morristown village)	9,076 23	2,900 00	7,911 37	23,985 27
Norfolk	15,325 76	.....	9,849 94	30,302 38
Ogdensburg, city	.....	.....	44,385 63	144,212 13
Oswegatchie (including Heuvelton village	9,204 39	469 72	7,781 89	23,017 19
Parishville	7,612 89	.....	4,250 71	14,249 16
Piercefield	9,537 39	.....	5,760 28	17,448 36
Pierrepont	6,648 01	.....	4,173 77	13,665 20
Pitcairn	3,171 93	.....	1,848 11	5,760 52
Potsdam (including Norwood and Potsdam villages)	20,794 34	40,453 60	23,894 87	104,224 47
Rossia	5,435 58	.....	2,763 12	9,614 42
Russell	7,454 15	.....	4,936 05	14,805 72
Stockholm	8,181 04	.....	5,781 63	17,825 35
Waddington (including Waddington village)	6,823 65	1,800 00	6,545 00	18,544 72
Total	$303,567 12	$94,733 09	$299,061 02	$944,184 22

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Brasher	.0271	$762 92	$102 22	$3,674 55	$5,227 00
Canton (including Canton and Rensselaer Falls villages)	.0163	1,987 57	896 32	.....	8,894 03
Clare	.0191	.....	9 14	.....	722 17
Clifton	.0261	1,449 17	61 38	.....	1,356 05
Colton	.0187	3 68	34 02	.....	3,636 80
De Kalb (including Richville village)	.0183	.....	200 85	.....	4,402 97
De Peyster	.0144	73 50	84 86	.....	1,516 55
Edwards (including Edwards village)	.0227	220 50	35 34	.....	2,347 47
Fine	.0233	.....	62 89	.....	3,325 17
Fowler	.0184	98 00	120 84	.....	2,695 86
Gouverneur (including Gouverneur village)	.0234	875 87	496 55	3,933 35	9,446 01
Hammond (including Hammond village)	.0171	98 00	72 91	293 63	2,748 36
Hermon (including Hermon village)	.0224	98 00	122 19	477 36	2,906 29
Hopkinton	.0159	.....	778 46	.....	2,285 88
Lawrence	.0189	.....	87 33	.....	2,790 72
Lisbon	.0150	.....	273 05	.....	5,030 56
Louisville	.0204	.....	90 36	.....	2,412 07
Macomb	.0236	220 50	87 44	.....	2,798 24
Madrid	.0151	7 35	108 36	524 06	3,432 56
Massena (including Massena village)	.0221	1,722 35	228 86	640 33	6,085 65
Morristown (including Morristown village)	.0216	.....	160 88	323 99	3,030 81
Norfolk	.0199	588 00	397 44	.....	3,105 70
Ogdensburg, city	.0223	9,906 58	.....	6,922 26	9,111 23
Oswegatchie (including Heuvelton village)	.0135	323 40	1,111 13	.....	3,750 26
Parishville	.0232	.....	85 74	.....	3,804 57
Piercefield	.0286	73 50	10 12	.....	669 64
Pierrepont	.0198	.....	68 58	.....	3,314 47
Pitcairn	.0264	73 50	33 05	.....	1,548 68
Potsdam (including Norwood and Potsdam villages)	.0209	2,519 82	1,575 90	4,840 50	8,809 20
Rossie	.0247	357 70	58 17	.....	1,951 32
Russell	.0209	257 25	66 46	.....	4,659 25
Stockholm	.0161	.....	147 08	.....	4,240 94
Waddington (including Waddington village)	.0191	302 58	245 24	.....	3,015 40
Total	.....	$22,019 74	$7,913 16	$21,630 03	$125,071 88

— Concluded.

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Brasher	.....	$9,766 69	$1,000	.....	.....
Canton (including Canton and Rensselaer Falls villages)	$1,532 20	13,310 12	104,800	.....	.....
Clare	.....	731 31	.....	.....	.....
Clifton	.....	2,866 60	.....	.....	.....
Colton	.....	3,674 50	2,000	.....	.....
De Kalb (including Richville village)	76 00	4,679 82	.....	.....	.....
De Peyster	.....	1,674 91	.....	.....	.....
Edwards (including Edwards village)	51 80	2,655 11	9,600	.....	.....
Fine	.....	3,388 06	.....	.....	.....
Fowler	.....	2,914 70	.....	.....	.....
Gouverneur (including Gouverneur village)	14,907 75	29,659 53	66,535	$2,400	.....
Hammond (including Hammond village)	.....	3,212 90	15,200	.....	.....
Hermon (including Hermon village)	556 59	4,160 43	4,000	.....	.....
Hopkinton	.....	3,064 34	.....	.....	.....
Lawrence	.....	2,878 05	.....	.....	.....
Lisbon	.....	5,303 61	.....	.....	.....
Louisville	.....	2,502 43	1,000	151	.....
Macomb	.....	3,106 18	1,200	.....	.....
Madrid	.....	4,072 33	.....	.....	.....
Massena (including Massena village)	1,277 30	9,954 49	136,034	.....	.....
Morristown (including Morristown village)	410 00	3,925 68	35,450	.....	.....
Norfolk	.....	4,091 14	38,550	760	.....
Ogdensburg, city	66,859 61	92,799 68	480,900	6,993	.....
Oswegatchie (including Heuvelton village)	170 00	5,354 79	33,800	.....	.....
Parishville	.....	3,890 31	.....	.....	.....
Piercefield	.....	753 26	17,000	.....	.....
Pierrepont	.....	3,383 05	.....	.....	.....
Pitcairn	.....	1,655 23	.....	.....	.....
Potsdam (including Norwood and Potsdam villages)	18,604 92	36,350 34	126,500	8,000	.....
Rossie	.....	2,367 19	18,800	.....	.....
Russell	.....	4,982 96	4,200	.....	.....
Stockholm	.....	4,388 02	.....	1,000	.....
Waddington (including Waddington village)	66 00	3,629 22	15,710	800	$872
Total	$104,512 17	$281,146 98	$1,112,279	.....	.....
		County....	170,000	.....	.....
			$1,282,279	$20,104	$872

SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Ballston (including part of Ballston Spa village)	17,768	$1,469,049	$1,401,027	85
Charlton	20,861	518,805	494,782	85
Clifton Park	28,996	1,402,591	1,337,647	85
Corinth (including Corinth village)	40,160	1,200,326	1,144,747	85
Day	38,208	107,690	87,298	100
Edinburg	39,744	134,430	108,974	100
Galway (including Galway village)	27,482	478,060	455,924	85
Greenfield	41,881	496,774	473,772	85
Hadley	32,624	319,668	259,136	100
Half Moon (including part of Mechanicville village)	19,599	2,773,920	2,645,480	85
Malta	16,986	824,713	786,527	85
Milton (including part of Ballston Spa village)	22,345	2,028,344	1,934,427	85
Moreau (including South Glens Falls village)	24,939	1,965,413	1,874,410	85
Northumberland	19,900	555,204	529,497	85
Providence	27,862	162,477	131,711	100
Saratoga Springs (including Saratoga Springs village)	14,195	6,737,065	7,799,619	70
Saratoga (including Schuylerville and Victory Mills villages)	24,497	1,435,719	1,369,242	85
Stillwater (including Stillwater village and part of Mechanicville village)	25,305	2,344,722	2,236,156	85
Waterford (including Waterford village)	3,181	2,042,441	1,947,871	85
Wilton	21,986	449,959	429,153	85
Total	508,519	$27,447,400	$27,447,400	.....

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Duanesburg	42,945	$1,386,159	$1,431,694	86
Glenville (including Scotia village)	29,185	3,353,949	3,617,695	82
Niskayuna	7,629	1,565,260	1,681,280	82
Princetown	14,414	376,165	371,373	90
Rotterdam	21,139	2,849,514	3,078,375	82
Schenectady, city	5,081	53,129,300	52,479,930	90
Total	120,393	$62,660,347	$62,660,347	.....

NOTE.— For continuation of this table, see page 470.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Saratoga county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Ballston (including part of Ballston Spa village)	$11,900	.....	$22,200	$15,540
Charlton	11,000	.....	7,300	5,475
Clifton Park	29,300	.....	63,400	47,550
Corinth (including Corinth village)	81,761	$64,386	15,000	9,000
Day	.....	.....	500	350
Edinburg	.....	.....	375	165
Galway (including Galway village)	14,800	.....	3,800	2,660
Greenfield	4,745	.....	17,400	10,440
Hadley	.....	.....	1,375	893
Half Moon (including part of Mechanicville village)	191,838	147,988	224,725	134,835
Malta	8,200	.....	22,000	17,600
Milton (including part of Ballston Spa village)	398,612	354,212	154,375	115,780
Moreau (including South Glens Falls village)	45,992	44,992	86,800	65,100
Northumberland	4,424	.....	5,200	3,899
Providence	100	.....	350	262
Saratoga Springs (including Saratoga Springs village)	401,250	299,440	410,050	287,035
Saratoga (including Schuylerville and Victory Mills villages)	117,388	92,238	63,100	47,324
Stillwater (including Stillwater village and part of Mechanicville village)	105,704	94,904	111,500	78,050
Waterford (including Waterford village)	37,000	.....	385,075	288,806
Wilton	2,700	.....	18,900	14,174
Total	$1,466,714	$1,098,160	$1,613,425	$1,144,938

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
city of Schenectady county for the year 1913.

Duanesburg	$24,002	.....	$11,550	$9,240
Glenville (including Scotia village)	8,076	.....	258,550	193,911
Niskayuna	31,410	.....	233,575	175,181
Princetown	4,300	.....	3,925	3,140
Rotterdam	12,000	.....	132,025	105,620
Schenectady, city	3,157,376	$618,026	2,709,700	2,303,245
Total	$3,237,164	$618,026	$3,349,325	$2,790,337

SARATOGA

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Ballston (including part of Ballston Spa village)	$905 35	$69 07	$8,377 53	.....
Charlton	324 07	24 72	2,973 40	.....
Clifton Park	875 82	66 82	8,590 40	.....
Corinth (including Corinth village)	790 55	60 32	7,317 69	.....
Day	55 90	4 27	492 21	.....
Edinburg	69 80	5 33	417 08	.....
Galway (including Galway village)	301 66	23 01	2,783 86	.....
Greenfield	306 80	23 41	3,342 72	.....
Hadley	166 00	12 67	1,585 56	.....
Half Moon (including part of Mechanicville village)	1,814 30	138 41	18,508 62	.....
Malta	522 26	39 85	5,050 58	.....
Milton (including part of Ballston Spa village)	1,484 40	113 24	17,504 10	.....
Moreau (including South Glens Falls village)	1,229 15	93 78	11,936 08	.....
Northumberland	342 12	26 10	3,223 58	.....
Providence	84 42	6 44	764 36	.....
Saratoga Springs (including Saratoga Springs village)	5,286 80	403 32	53,464 66	.....
Saratoga (including Schuylerville and Victory Mills villages)	949 85	72 46	10,518 53	.....
Stillwater (including Stillwater village and part of Mechanicville village)	1,497 80	114 26	14,582 40	.....
Waterford (including Waterford village)	1,479 45	97 60	13,619 22	.....
Wilton	277 16	21 11	3,164 56	.....
Total	$18,763 66	$1,416 19	$188,217 14	.....

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg	$862 13	$71 93	$5,183 53	.....
Glenville (including Scotia village)	2,147 35	179 17	12,910 87	.....
Niskayuna	1,014 33	84 64	6,098 65	.....
Princetown	222 49	18 56	1,337 73	.....
Rotterdam	1,830 27	152 71	11,004 40	.....
Schenectady, city	32,590 31	2,719 28	195,947 97	$786,130 45
Total	$38,666 88	$3,226 29	$232,483 15	$786,130 45

NOTE.— For continuation of this table, see page 472.

— Continued.

and personal estate in Saratoga county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Ballston (including part of Ballston Spa village)	$5,006 66	$5,871 85	$4,600 81	$24,831 27
Charlton	3,164 93	.....	2,304 73	8,791 85
Clifton Park	6,087 50	.....	6,322 31	21,942 85
Corinth (including Corinth village)	9,738 14	22,302 17	15,953 00	56,161 87
Day	2,250 67	.....	1,401 29	4,204 34
Edinburg	1,708 31	.....	2,075 41	4,275 93
Galway (including Galway village)	3,535 22	117 87	4,132 59	10,894 21
Greenfield	8,001 25	.....	5,378 26	17,052 44
Hadley	8,146 75	.....	1,108 82	11,019 80
Half Moon (including part of Mechanicville village)	12,972 28	27,567 03	3,333 93	64,334 57
Malta	8,738 63	.....	3,989 84	18,341 16
Milton (including part of Ballston Spa village)	10,000 91	17,615 57	32,168 70	78,886 92
Moreau (including South Glens Falls village)	20,019 72	21,495 10	14,753 25	69,527 08
Northumberland	4,354 91	.....	4,075 62	12,022 33
Providence	3,072 79	.....	1,107 53	5,035 54
Saratoga Springs (including Saratoga Springs village)	38,450 63	247,569 66	3,995 43	349,170 50
Saratoga (including Schuylerville and Victory Mills villages)	14,430 80	11,210 44	11,161 79	48,343 87
Stillwater (including Stillwater village and part of Mechanicville village)	7,991 03	11,022 00	7,487 83	42,695 32
Waterford (including Waterford village)	24,564 22	16,729 10	377 39	56,866 98
Wilton	4,206 49	.....	2,635 33	10,304 65
Total	$196,441 84	$381,500 79	$128,363 86	$914,703 48

— Continued.

and personal estate in Schenectady county, etc.

Duanesburg	$10,069 73	.....	$7,996 27	$24,183 59
Glenville (including Scotia village)	12,484 96	$24,445 84	37,318 11	89,486 30
Niskayuna	6,468 59	.....	7,726 21	21,392 42
Princetown	3,672 94	.....	2,561 97	7,813 69
Rotterdam	17,468 60	.....	32,182 83	62,638 81
Schenectady, city	.....	.....	371,750 66	1,389,138 67
Total	$50,164 82	$24,445 84	$459,536 05	$1,594,653 48

SARATOGA

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Ballston (including part of Ballston Spa village)	.0167	$315 20	$165 93	.....	$1,668 53
Charlton	.0165	.....	41 18	.....	1,295 17
Clifton Park	.0153	544 41	92 94	.....	1,880 33
Corinth (including Corinth village)	.0461	1,057 30	234 02	$673 35	4,917 16
Day	.0390	145 50	.....	.....	1,428 02
Edinburg	.0318	.....	7 43	.....	1,810 74
Galway (including Galway village)	.0221	.....	15 16	.....	3,301 22
Greenfield	.0340	.....	42 20	.....	3,456 60
Hadley	.0344	145 50	13 24	.....	1,199 00
Half Moon (including part of Mechanicville village)	.0228	4,157 67	365 16	1,479 88	6,626 00
Malta	.0220	.....	47 94	.....	1,793 49
Milton (including part of Ballston Spa village)	.0380	3,734 50	219 00	4,542 12	6,657 22
Moreau (including South Glens Falls village)	.0353	666 87	481 54	449 92	3,097 86
Northumberland	.0214	.....	20 06	.....	1,670 68
Providence	.0309	.....	9 03	.....	898 34
Saratoga Springs (including Saratoga Springs village)	.0510	15,469 60	603 02	3,031 39	9,796 86
Saratoga (including Schuylerville and Victory Mills villages)	.0330	2,548 67	97 20	922 38	3,798 79
Stillwater (including Stillwater village and part of Mechanicville village)	.0181	6,389 87	432 45	949 03	2,747 68
Waterford (including Waterford village)	.0273	3,752 69	153 13	.....	4,953 31
Wilton	.0228	.....	27 65	.....	1,429 00
Total	.....	$38,927 78	$3,068 28	$12,048 07	$64,426 00

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg	.0171	.....	$67 20	.....	$3,489 09
Glenville (including Scotia village)	.0266	.....	650 36	.....	5,335 93
Niskayuna	.0133	$480 00	273 16	.....	944 97
Princetown	.0205	.....	25 45	.....	1,069 89
Rotterdam	.0218	2,474 38	606 12	.....	4,560 68
Schenectady, city	.0253	97,901 25	7,639 53	$6,180 26	41,865 18
Total	.....	$100,855 63	$9,261 82	$6,180 26	$57,265 74

— Concluded.

and personal estate in Saratoga county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Ballston (including part of Ballston Spa village)	$3,674 55	$5,824 21	.....	.....	.....
Charlton	.....	1,336 35	.....	.....	.....
Clifton Park	.....	2,517 68	.....	.....	.....
Corinth (including Corinth village)	8,520 05	15,401 88	$139,000	.....	.....
Day	.....	1,573 52	.....	.....	.....
Edinburg	.....	1,818 17	.....	.....	.....
Galway (including Galway village)	.....	3,316 38	1,600	.....	.....
Greenfield	.....	3,498 80	4,250	.....	.....
Hadley	.....	1,357 74	.....	.....	.....
Halfmoon (including part of Mechanicville village)	16,885 88	29,514 59	269,240	.....	.....
Malta	.....	1,841 43	13,300	.....	.....
Milton (including part of Ballston Spa village)	11,023 65	26,176 49	307,860	.....	.....
Morean (including South Glens Falls village)	2,214 75	6,910 94	118,500	.....	.....
Northumberland	.....	1,690 74	.....	.....	.....
Providence	.....	907 37	.....	.....	.....
Saratoga Springs (including Saratoga Springs village)	1,468 00	30,368 87	566,000	.....	.....
Saratoga (including Schuylerville and Victory Mills villages)	11,356 19	18,723 23	89,500	.....	.....
Stillwater (including Stillwater village and part of Mechanicville village)	5,678 62	16,197 65	56,350	.....	.....
Waterford (including Waterford village)	.....	8,859 13	144,667	.....	.....
Wilton	.....	1,456 65	7,584	.....	.....
Total	$60,821 69	$179,291 82	$1,717,851	.....	.....
		County	150,000	.....	.....
			$1,867,851	.....	.....

— Concluded.

and personal estate in Schenectady county, etc.

Duanesburg	.....	$3,556 29	.....	.....	.....
Glenville (including Scotia village)	$11,069 92	17,056 21	$56 250	.....	.....
Niskayuna	.....	1,698 13	11,050	.....	.....
Princetown	.....	1,095 34	.....	.....	.....
Rotterdam	.....	7,641 18	56 200	.....	.....
Schenectady, city	141,949 41	295,535 63	5,165,775	$365,207	$855,990
Total	$153,019 33	$326,582 78	$5,289,275	$365,207	.....
		County	638,000	120,000	.....
			$5,927,275	$485,207	$855,990

SCHOHARIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Blenheim	19,578	$236,610	$234,942	89
Broome	27,964	285,840	280,671	90
Carlisle	21,067	590,068	585,906	89
Cobleskill (including Cobleskill village)	18,660	2,165,341	2,187,029	87
Conesville	23,440	233,870	233,213	89
Esperance (including Esperance village)	12,140	554,756	550,844	89
Fulton	37,582	508,590	505,003	89
Gilboa	35,819	584,436	577,073	89
Jefferson	26,542	457,861	449,580	90
Middleburg (including Middleburg village)	28,077	1,057,964	1,074,652	87
Richmondville (including Richmondville village)	18,953	926,856	910,094	90
Schoharie (including Schoharie village)	18,202	1,058,324	1,075,018	87
Seward	21,710	689,002	691,917	88
Sharon (including Sharon Springs village)	24,140	1,282,355	1,280,505	88
Summit	21,715	363,145	356,577	90
Wright	17,813	471,372	473,366	88
Total	373,402	$11,466,390	$11,466,390	.....

NOTE.— For continuation of this table, see page 476.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Schoharie county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalised valuation as fixed by State board.
Blenheim	$11,196	.....	$1,350	$1,080
Broome	6,850	.....	1,450	1,160
Carlisle	25,960	.....	7,050	5,640
Cobleskill (including Cobleskill village)	420,366	$293,166	37,000	27,750
Conesville	5,000	.....	2,050	1,640
Esperance (including Esperance village)	24,937	.....	13,600	10,200
Fulton	12,375	.....	2,775	2,220
Gilboa	12,430	.....	8,775	6,581
Jefferson	10,350	.....	7,150	5,361
Middleburg (including Middleburg village)	124,154	96,554	15,725	11,794
Richmondville (including Richmondville village)	73,900	54,500	16,925	11,847
Schoharie (including Schoharie village)	101,614	50,039	21,120	15,838
Seward	13,200	.....	5,850	4,387
Sharon (including Sharon Springs village)	67,885	40,735	18,700	14,025
Summit	30,950	.....	3,100	2,870
Wright	5,100	.....	4,550	3,412
Total	$946,267	$534,994	$167,170	$125,805

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Blenheim	$150 60	$15 91	$966 87	.....
Broome	173 22	18 30	1,112 05	.....
Carlisle	374 38	39 55	2,403 50	.....
Cobleskill (including Cobleskill village)	1,408 34	148 77	9,041 54	.....
Conesville	145 75	15 40	935 73	.....
Esperance (including Esperance village)	348 64	36 83	2,238 28	.....
Fulton	312 04	32 97	2,003 27	.....
Gilboa	360 12	38 05	2,311 00	.....
Jefferson	279 52	29 53	1,794 50	.....
Middleburg (including Middleburg village)	671 15	70 90	4,308 80	.....
Richmondville (including Richmondville village)	566 07	59 80	3,634 17	.....
Schoharie (including Schoharie village)	687 33	72 61	4,412 66	.....
Seward	431 22	45 56	2,768 44	.....
Sharon (including Sharon Springs village)	798 92	84 40	5,129 00	.....
Summit	234 65	24 79	1,506 45	.....
Wright	292 54	30 91	1,878 13	.....
Total	$7,234 49	$764 28	$46,444 39	.....

NOTE.— For continuation of this table, see page 478.

— Continued.

and personal estate in Schoharie county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Blenheim	$2,873 23	.....	$1,595 27	$5,601 88
Broome	3,198 27	.....	2,738 46	7,240 30
Carlisle	4,319 20	.....	2,932 97	10,069 60
Cobleskill (including Cobleskill village)	7,161 73	$8,995 56	26,044 20	52,800 14
Conesville	2,888 68	.....	3,039 90	7,025 46
Esperance (including Esperance village)	2,510 00	436 02	3,290 68	8,860 45
Fulton	5,340 33	.....	3,779 44	11,468 05
Gilboa	6,586 57	.....	3,951 05	13,246 79
Jefferson	4,109 55	.....	4,270 69	10,483 79
Middleburg (including Middleburg village)	3,619 48	4,634 42	7,479 47	20,784 22
Richmondville (including Richmondville village)	5,932 25	2,117 26	5,827 94	18,137 49
Schoharie (including Schoharie village)	6,951 43	3,080 74	9,914 56	25,119 33
Seward	4,678 96	.....	3,169 21	11,093 39
Sharon (including Sharon Springs village)	7,582 62	6,060 60	7,887 08	27,542 62
Summit	3,183 37	.....	4,035 14	8,984 40
Wright	1,218 83	.....	3,089 67	6,510 08
Total	$72,154 50	$25,324 60	$93,045 73	$244,967 99

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Blenheim	.0226	$150 35	$6 61	.....	$1,999 01
Broome	.0247	.....	10 03	.....	2,941 87
Carlisle	.0117	.....	42 87	.....	1,164 55
Cobleskill (including Cobleskill village)	.0230	1,321 63	157 35	$2,931 66	4,749 60
Conesville	.0294	.....	13 68	.....	2,363 17
Esperance (including Esperance village)	.0152	.....	29 87	.....	1,137 89
Fulton	.0220	.....	30 10	.....	2,688 63
Gilboa	.0220	.....	50 40	.....	2,754 21
Jefferson	.0223	.....	15 28	.....	3,134 80
Middleburg (including Middleburg village)	.0191	509 25	82 32	965 54	3,278 41
Richmondville (including Richmondville village)	.0191	.....	30 33	545 00	2,107 05
Schoharie (including Schoharie village)	.0226	441 35	66 59	500 39	1,811 38
Seward	.0158	291 00	32 61	.....	1,766 01
Sharon (including Sharon Springs village)	.0211	625 04	75 71	407 35	2,832 47
Summit	.0227	.....	16 42	.....	2,648 83
Wright	.0136	72 75	29 65	.....	1,647 98
Total	.....	$3,411 37	$689 82	$5,349 94	$39,025 86

— Concluded.

and personal estate in Schoharie county, etc.

TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Blenheim	.....	$2,155 97	.....	.....	.....
Broome	.....	2,951 90	.....	.....	.....
Carlisle	.....	1,207 42	.....	.....	.....
Cobleskill (including Cobleskill village)	$61 70	9,221 94	$121,400	.....	.....
Conesville	.....	2,376 85	.....	.....	.....
Esperance (including Esperance village)	.....	1,167 76	.....	.....	.....
Fulton	.....	2,718 73	.....	.....	.....
Gilboa	.....	2,804 61	.....	.....	.....
Jefferson	.....	3,150 08	2,800	.....	.....
Middleburg (including Middleburg village)	113 00	4,948 52	.....	.....	.....
Richmondville (including Richmondville village)	1,691 54	4,373 92	30,375	.....	.....
Schoharie (including Schoharie village)	2,199 25	5,018 96	41,800	.....	.....
Seward	.....	2,089 62	.....	.....	.....
Sharon (including Sharon Springs village)	2,153 44	6,094 01	51,160	.....	.....
Summit	.....	2,665 25	.....	.....	.....
Wright	.....	1,750 38	.....	.....	.....
Total	$6,218 93	$54,695 92	.....	.....	.....
			$247 535	.....	.....

SCHUYLER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Catharine (including Odessa village)	19,058	$491,631	$478,959	73
Cayuta	12,338	267,070	223,454	85
Dix (including Watkins village)	20,515	1,624,077	1,593,128	72
Hector (including Burdett village)	63,999	1,969,706	2,214,740	63
Montour (including Montour Falls village)	10,947	843,157	599,640	100
Orange	32,058	257,128	274,985	66
Reading	16,785	797,770	790,747	71
Tyrone	23,371	451,460	526,346	61
Total	199,071	$6,701,999	$6,701,999	.....

SENECA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Covert (including Interlaken village)	19,200	$1,275,900	$1,217,703	80
Fayette	34,010	2,207,517	2,201,688	76
Junius	16,500	671,935	592,177	86
Lodi	21,600	1,115,438	1,048,056	80
Ovid (including Ovid village)	18,700	1,340,632	1,242,970	82
Romulus	23,500	1,277 316	1,214,907	80
Seneca Falls (including Seneca Falls village	14,500	4,116,800	4,459,266	70
Tyre	18,600	645,370	505,522	98
Varick	19,500	977,157	936,863	79
Waterloo (including Waterloo village)	13,000	2,762,665	2,971,578	70
Total	199,110	$16,390,730	$16,390,730	.....

NOTE.— For continuation of this table, see page 482.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Schuyler county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Catharine (including Odessa village)	$17,100	.....	$19,100	$12,414
Cayuta	3,580	.....	2,275	1,478
Dix (including Watkins village)	165,192	$128,242	71,125	46,227
Hector (including Burdett village)	28,850	.....	24,625	17,236
Montour (including Montour Falls village)	20,400	.....	49,050	31,882
Orange	650	.....	5,110	3,320
Reading	40,450	.....	15,425	9,255
Tyrone	9,550	.....	5,625	3,375
Total	$285,772	$128,242	$192,335	$125,187

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Seneca county for the year 1913.

Covert (including Interlaken village)	$57,150	.....	$23,800	$19,040
Fayette	17,075	.....	32,650	24,487
Junius	5,700	.....	16,100	12,880
Lodi	29,645	.....	8,995	6,743
Ovid (including Ovid village)	118,050	$43,000	16,150	12,112
Romulus	15,250	.....	11,300	8,475
Seneca Falls (including Seneca Falls village)	371,951	301,551	441,500	309,050
Tyre	14,975	.....	17,400	13,920
Varick	10,850	.....	8,650	6,487
Waterloo (including Waterloo village)	222,756	70,756	216,425	173,140
Total	$863,402	$415,307	$792,970	$586,334

SCHUYLER

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Catharine (including Odessa village)	$353 44	$34 17	$2,576 68	.....
Cayuta	161 81	15 66	1,179 64	.....
Dix (including Watkins village)	1,161 52	112 31	8,467 78	.....
Hector (including Burdett village)	1,599 53	154 66	11,661 02	.....
Montour (including Montour Falls village)	441 44	42 68	3,218 17	.....
Orange	196 52	19 00	1,432 67	.....
Reading	592 49	57 28	4,319 42	.....
Tyrone	381 80	36 92	2,783 39	.....
Total	$4,888 55	$472 68	$35,638 77	.....

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	$776 86	$66 11	$3,651 93	.....
Fayette	1,354 25	115 25	6,366 11	.....
Junius	365 74	31 12	1,719 18	.....
Lodi	662 16	56 35	3,112 71	.....
Ovid (including Ovid village)	804 08	68 43	3,779 89	.....
Romulus	752 24	64 02	3,536 15	.....
Seneca Falls (including Seneca Falls village)	2,722 30	231 67	12,797 14	.....
Tyre	318 57	27 11	1,497 55	.....
Varick	578 41	49 23	2,719 03	.....
Waterloo (including Waterloo village)	1,895 70	161 33	8,911 47	.....
Total	$10,230 31	$870 62	$48,091 16	.....

NOTE.— For continuation of this table, see page 484.

— Continued.

and personal estate in Schuyler county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Catharine (including Odessa village)	$5,644 43	$1,069 57	$5,105 93	$14,784 22
Cayuta	1,803 49	.....	1,199 78	4,360 38
Dix (including Watkins village)	13,295 72	20,945 45	17,452 78	61,435 56
Hector (including Burdett village)	15,108 71	895 50	12,109 17	41,528 59
Montour (including Montour Falls village)	5,242 28	7,359 87	4,742 57	21,047 01
Orange	4,721 73	.....	2,337 18	8,707 10
Reading	4,580 80	.....	2,229 58	11,779 57
Tyrone	5,406 15	.....	3,432 84	12,041 10
Total	$55,803 31	$30,270 39	$48,609 83	$175,683 53

— Continued.

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	$9,791 29	$2,718 50	$8,440 20	$25,444 89
Fayette	19,011 69	.....	6,964 24	33,811 54
Junius	4,601 00	.....	2,632 64	9,349 68
Lodi	6,941 80	.....	5,575 93	16,348 95
Ovid (including Ovid village)	11,684 80	2,619 72	8,845 06	27,801 98
Romulus	7,688 24	.....	5,807 16	17,847 81
Seneca Falls (including Seneca Falls village)	33,203 33	63,414 94	1,792 95	114,162 33
Tyre	3,752 20	.....	2,545 12	8,140 55
Varick	7,715 79	.....	3,039 59	14,102 05
Waterloo (including Waterloo village)	12,096 08	25,000 00	20,760 36	68,824 94
Total	$116,486 22	$93,753 16	$66,403 25	$335,834 72

SCHUYLER

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Catharine (including Odessa village)	.0290	.....	$68 01	.....	$2,836 91
Cayuta	.0160	.....	44 82	.....	462 57
Dix (including Watkins village)	.0369	$1,812 68	150 00	$1,282 42	5,813 62
Hector (including Burdett village)	.0207	.....	309 15	.....	6,066 98
Montour (including Montour Falls village)	.0243	735 99	91 20	.....	1,114 96
Orange	.0337	72 75	20 53	.....	3,015 41
Reading	.0140	.....	84 28	.....	1,028 36
Tyrone	.0260	.....	51 44	.....	2,477 01
Total	.....	$2,621 42	$819 43	$1,282 42	$22,815 82

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	.0190	.....	$90 09	.....	$2,545 07
Fayette	.0107	$732 35	254 07	.....	2,350 56
Junius	.0138	72 75	49 00	.....	908 54
Lodi	.0142	.....	83 48	.....	1,427 74
Ovid (including Ovid village)	.0194	533 50	102 28	$430 00	3,870 46
Romulus	.0138	291 00	110 88	.....	1,344 03
Seneca Falls (including Seneca Falls village)	.0272	5,033 09	510 68	3,015 52	5,233 92
Tyre	.0123	.....	51 08	.....	935 47
Varick	.0142	145 50	187 82	.....	1,452 50
Waterloo (including Waterloo village)	.0236	2,890 60	510 90	707 56	4,237 01
Total	.....	$9,698 79	$1,950 28	$4,153 08	$24,305 30

— Concluded.

and personal estate in Schuyler county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Catharine (including Odessa village)	.....	$2,904 92	.....	.....	.....
Cayuta	.....	507 39	.....	.....	.....
Dix (including Watkins village)	$279 00	9,337 72	$164,750	.....	.....
Hector (including Burdett village)	10 00	6,386 13	.....	.....	.....
Montour (including Montour Falls village)	1,667 54	3,609 69	26,500	.....	.....
Orange	.....	3,108 69	.....	.....	.....
Reading	.....	1,112 64	.....	.....	.....
Tyrone	.....	2,528 45	.....	.....	.....
Total	$1,956 54	$29,495 63	$191,250	.....	.....
		County	25,360	.....	.....
			$216,610	.....	.....

— Concluded.

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	$1,294 92	$3,930 08	$32,200	.....	.....
Fayette	.....	3,336 98	3,500	.....	.....
Junius	.....	1,030 29	.....	.....	.....
Lodi	.....	1,511 22	1,160	.....	.....
Ovid (including Ovid village)	.....	4,936 24	32,911	.....	.....
Romulus	.....	1,745 91	.....	.....	.....
Seneca Falls (including Seneca Falls village)	19,787 03	33,580 24	363,983	.....	.....
Tyre	.....	986 55	.....	.....	.....
Varick	.....	1,785 82	11,000	.....	.....
Waterloo (including Waterloo village)	907 00	9,253 07	114,666	.....	.....
Total	$21,988 95	$62,096 40	$559,420	.....	.....
		County	48,910	.....	.....
			$608,330	.....	.....

STEUBEN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Addison (including Addison village)	16,500	$1,048,543	$1,006,707	95
Avoca (including Avoca village)	21,300	1,418,535	1,320,245	98
Bath (including Bath and Savona villages)	57,100	3,401,930	3,447,652	90
Bradford	14,500	264,361	283,673	85
Cameron	27,700	548,979	603,279	83
Campbell	24,999	729,074	801,188	83
Canisteo (including Canisteo village)	32,200	1,334,350	1,352,283	90
Caton	22,700	531,456	538,598	90
Cohocton (including Cohocton village)	34,600	1,621,607	1,590,388	93
Corning, city	1,792	8,843,974	8,231,177	98
Corning	22,000	1,065,591	1,117,150	87
Dansville	32,000	942,702	1,011,571	85
Erwin (including Painted Post village)	23,300	1,522,370	1,614,589	86
Freemont	19,600	501,995	538,668	85
Greenwood	24,700	548,455	537,895	93
Hartsville	23,200	254,245	257,662	90
Hornby	25,200	365,536	406,588	82
Hornell, city	1,536	6,346,070	6,291,550	92
Hornellsville (including Arkport village)	26,200	1,420,054	1,321,658	98
Howard	34,900	642,708	651,345	90
Jasper	31,300	624,099	654,297	87
Lindley	23,000	453,306	486,422	85
Prattsburg (including Prattsburg village)	30,600	882,370	935,821	86
Pulteney	19,600	663,305	695,399	87
Rathbone	20,600	579,913	615,042	86
Thurston	22,000	383,910	364,753	96
Troupsburg	35,700	520,797	565,496	84
Tuscarora	22,400	444,560	488,531	83
Urbana (including Hammondsport village)	25,200	1,564,910	1,603,762	89
Wayland (including Wayland village)	23,400	1,510,523	1,548,024	89
Wayne	12,400	371,940	372,796	91
West Union	23,900	401,377	441,076	83
Wheeler	27,900	573,655	615,563	85
Woodhull (including Woodhull village)	33,600	658,660	675,012	89
Total	837,627	$42,985,860	$42,985,860	.....

NOTE.— For continuation of this table, see page 488.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Addison (including Addison village)	$149,664	$119,164	$46,905	$39,868
Avoca (including Avoca village)	114,680	51,980	23,250	17,435
Bath (including Bath and Savona villages)	331,380	161,080	122,600	98,080
Bradford	3,475	.....	1,250	1,061
Cameron	1,500	.....	5,110	3,828
Campbell	21,800	.....	7,825	6,260
Canisteo (including Canisteo village)	75,317	40,167	89,295	71,436
Caton	.....	.....	28,995	23,091
Cohocton (including Cohocton village)	51,610	.....	24,000	17,999
Corning, city	436,142	190,542	517,750	440,088
Corning	4,350	.....	45,210	33,906
Dansville	50,700	.....	8,025	5,617
Erwin (including Painted Post village)	500	.....	47,850	33,495
Freemont	6,800	.....	4,650	3,255
Greenwood	36,988	35,338	46,780	32,745
Hartsville	300	.....	1,175	880
Hornby	100	.....	3,000	2,250
Hornell, city	927,746	634,146	380,000	311,600
Hornellsville (including Arkport village)	5,050	.....	46,650	34,984
Howard	7,000	.....	7,135	5,708
Jasper	9,100	.....	19,825	13,876
Lindley	4,400	.....	8,975	6,729
Prattsburg (including Prattsburg village)	65,626	54,026	9,100	6,370
Pulteney	39,820	.....	7,000	4,900
Rathbone	3,560	.....	3,610	2,705
Thurston	1,100	.....	1,750	1,486
Troupsburg	700	.....	3,105	2,172
Tuscarora	3,300	.....	7,650	5,355
Urbana (including Hammondsport village)	408,905	99,455	15,225	12,180
Wayland (including Wayland village)	177,988	79,688	27,100	20,323
Wayne	1,000	.....	6,500	4,550
West Union	.....	.....	2,000	1,400
Wheeler	4,500	.....	5,110	3,573
Woodhull (including Woodhull village)	3,750	.....	4,240	2,966
Total	$2,948,851	$1,465,586	$1,578,645	$1,272,171

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Addison (including Addison village)	$663 48	$55 17	$3,778 86	.....
Avoca (including Avoca village)	884 64	73 57	5,038 49	.....
Bath (including Bath and Savona villages)	2,314 33	192 44	13,181 27	.....
Bradford	183 68	15 28	1,046 16	.....
Cameron	386 87	32 17	2,203 39	.....
Campbell	526 45	43 77	2,998 40	.....
Canisteo (including Canisteo village)	887 50	73 80	5,054 82	.....
Caton	344 52	28 66	1,962 28	.....
Cohocton (including Cohocton village)	1,050 36	87 33	5,982 28	.....
Corning, city	5,422 40	450 90	30,883 40	$90,506 24
Corning	717 40	59 65	4,085 95	.....
Dansville	679 50	56 50	3,870 17	.....
Erwin (including Painted Post village)	1,033 15	85 91	5,884 25	.....
Freemont	348 92	29 02	1,987 30	.....
Greenwood	345 14	28 71	1,965 73	.....
Hartsville	165 02	13 72	939 81	.....
Hornby	260 15	21 63	1,481 69	.....
Hornell, city	4,212 36	350 29	23,991 64	89,387 00
Hornellsville (including Arkport village)	848 67	70 57	4,833 60	.....
Howard	421 13	35 03	2,398 54	.....
Jasper	424 36	35 29	2,416 96	.....
Lindley	313 96	26 11	1,788 20	.....
Prattsburg (including Prattsburg village)	606 05	50 39	3,451 72	.....
Pulteney	470 30	39 11	2,678 62	.....
Rathbone	395 70	32 91	2,253 76	.....
Thurston	234 02	19 46	1,332 90	.....
Troupsburg	362 18	30 11	2,062 81	.....
Tuscarora	314 60	26 16	1,791 88	.....
Urbana (including Hammondsport village)	1,223 84	101 76	6,970 40	.....
Wayland (including Wayland village)	1,053 12	87 58	5,998 03	.....
Wayne	239 10	19 88	1,361 85	.....
West Union	282 15	23 45	1,606 97	.....
Wheeler	396 63	32 98	2,259 08	.....
Woodhull (including Woodhull village)	434 20	36 10	2,472 94	.....
Total	$28,445 88	$2,365 41	$162,014 15	$179,893 24

NOTE.— For continuation of this table, see page 490.

— Continued.

and personal estate in Steuben county, etc.

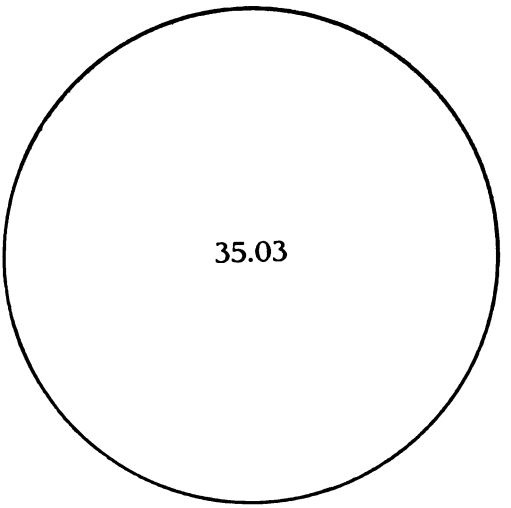
CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Addison (including Addison village)	$6,282 68	$8,900 00	$10,697 61	$30,377 80
Avoca (including Avoca village)	10,499 77	3,236 46	7,823 63	27,556 56
Bath (including Bath and Savona villages)	26,419 15	20,519 78	22,872 89	85,499 86
Bradford	3,211 66	.....	2,236 85	6,693 63
Cameron	7,346 59	.....	3,095 45	13,064 47
Campbell	5,749 84	.....	4,067 14	13,385 60
Canisteo (including Canisteo village)	11,358 28	8,023 05	13,909 12	39,306 57
Caton	5,290 37	.....	3,325 44	10,951 27
Cohocton (including Cohocton village)	11,526 52	3,768 56	13,619 71	36,034 76
Corning, city	.....	.....	76,501 59	203,764 53
Corning	13,751 11	.....	6,951 52	25,565 63
Dansville	7,664 06	.....	4,409 20	16,679 43
Erwin (including Painted Post village)	8,092 32	7,800 00	12,750 65	35,646 28
Freemont	5,868 25	.....	3,128 97	11,362 46
Greenwood	6,711 60	.....	5,489 82	14,541 00
Hartsville	3,835 43	.....	1,812 34	6,766 32
Hornby	3,690 04	.....	2,587 19	8,040 70
Hornell, city	.....	.....	62,000 00	179,941 29
Hornellsville (including Arkport village)	16,505 60	488 54	6,582 24	29,329 22
Howard	8,266 12	.....	5,700 60	16,821 42
Jasper	7,555 64	.....	4,271 85	14,704 10
Lindley	6,437 58	.....	4,268 46	12,834 31
Prattsville (including Prattsburg village)	9,007 05	4,000 00	8,069 11	25,184 32
Pulteney	7,140 58	.....	4,241 23	14,569 84
Rathbone	7,126 07	.....	3,875 46	13,683 90
Thurston	4,054 91	.....	2,319 74	7,961 03
Troupsburg	8,250 63	.....	4,972 47	15,678 20
Tuscarora	5,553 16	.....	2,958 66	10,644 46
Urbana (including Hammondsport village)	10,907 06	7,988 50	12,173 39	39,364 95
Wayland (including Wayland village)	8,049 24	6,918 04	10,782 15	32,888 16
Wayne	5,087 08	.....	1,465 17	8,173 08
West Union	5,380 93	.....	2,878 82	10,172 32
Wheeler	5,915 11	.....	3,197 33	11,801 13
Woodhull (including Woodhull village)	10,306 16	579 00	5,171 29	18,999 69
Total	$262,840 59	$72,221 93	$340,207 09	$1,047,988 29

STEUBEN

Statement of the aggregate valuation of real

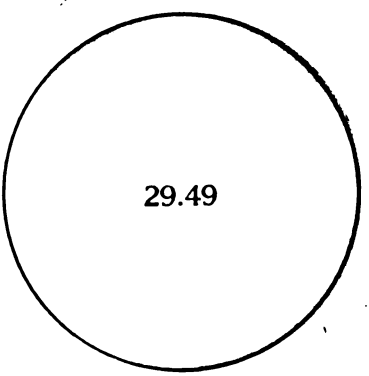
CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Addison (including Addison village)	.0281	$1,643 95	$66 23	$1,191 64	$3,593 10
Avoca (including Avoca village)	.0186	.....	142 01	519 80	3,020 51
Bath (including Bath and Savona villages)	.0239	3,091 90	360 09	1,610 80	8,121 60
Bradford	.0249	73 50	38 16	.....	1,214 32
Cameron	.0237	.....	24 57	.....	2,300 23
Campbell	.0178	.....	42 55	.....	2,019 61
Canisteo (including Canisteo village)	.0287	.....	191 53	401 67	5,601 54
Caton	.0206	.....	44 38	.....	1,715 25
Cohocton (including Cohocton village)	.0215	743 57	241 80	.....	5,502 66
Corning, city	.0253	13,626 90	778 58	1,905 42	5,492 05
Corning	.0236	384 65	90 40	.....	4,880 32
Dansville	.0167	.....	71 80	.....	2,059 11
Erwin (including Painted Post village	.0234	825 65	153 45	.....	2,136 26
Freemont	.0223	.....	36 72	.....	1,718 34
Greenwood	.0264	.....	37 50	353 38	2,439 85
Hartsville	.0265	.....	15 80	.....	1,381 65
Hornby	.0219	.....	56 73	.....	2,245 93
Hornell, city	.0267	13,383 53	756 00	6,341 46	10,459 19
Hornellsville (including Arkport village)	.0205	.....	94 63	.....	2,023 17
Howard	.0257	.....	47 90	.....	3,090 56
Jasper	.0232	.....	24 38	.....	2,407 79
Lindley	.0280	73 50	17 93	.....	1,750 24
Prattsburg (including Prattsburg village)	.0280	.....	94 37	540 26	3,107 74
Pulteney	.0207	78 40	87 87	.....	2,091 98
Rathbone	.0234	.....	29 98	.....	2,175 73
Thurston	.0206	.....	13 25	.....	1,788 14
Troupsburg	.0306	.....	73 28	.....	3,817 55
Tuscarora	.0237	.....	68 36	.....	1,867 04
Urbana (including Hammondsport village)	.0210	1,488 37	106 53	994 55	4,705 97
Wayland (including Wayland village)	.0204	1,952 65	158 84	796 89	3,613 12
Wayne	.0219	245 00	29 28	.....	758 47
West Union	.0253	147 00	36 28	.....	1,403 97
Wheeler	.0204	.....	35 23	.....	1,856 21
Woodhull (including Woodhull village)	.0286	.....	60 55	.....	3,647 72
Total	.....	$37,758 57	$4,126 96	$14,655 87	$106,006 92

VILLAGES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR VILLAGE PURPOSES FOR THE YEAR 1913



Pelham Manor

Westchester County



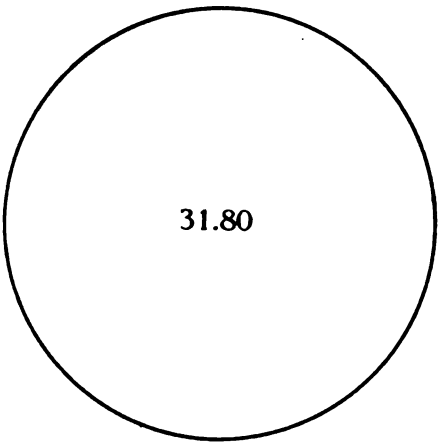
Bronxville

Westchester County

Larchmont

Westchester County

VILLAGES OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR VILLAGE PURPOSES FOR THE YEAR 1913



Pelham

Westchester County

Ardsley

Westchester County

Briar Cliff Manor

Westchester County

— Concluded.

and personal estate in Steuben county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Addison (including Addison village)	.....	$6,494 92	$17,500	.....	.....
Avoca (including Avoca village)	$936 00	4,618 32	18,000	.....	.....
Bath (including Bath and Savona villages)	2,562 46	15,746 85	34,000	.....	.....
Bradford	.....	1,325 98	.....	.....	.....
Cameron	.....	2,324 80	.....	.....	.....
Campbell	.....	2,062 16	.....	.....	.....
Canisteo (including Canisteo village)	915 97	7,110 71	3,500	.....	.....
Caton	.....	1,759 63	.....	.....	.....
Cohocton (including Cohocton village)	940 00	7,428 03	32,500	.....	.....
Corning, city	40,427 94	62,230 89	171,000	.....	.....
Corning	.....	5,355 37	11,000	.....	.....
Dansville	.....	2,130 91	.....	.....	.....
Erwin (including Painted Post village)	2,471 74	5,587 10	.....	.....	.....
Freemont	.....	1,755 06	.....	.....	.....
Greenwood	.....	2,830 73	.....	.....	.....
Hartsville	.....	1,397 45	.....	.....	.....
Hornby	.....	2,302 66	.....	.....	.....
Hornell, city	52,668 66	83,608 84	328,500	.....	.....
Hornellsville (including Arkport village)	146 00	2,263 80	.....	.....	.....
Howard	.....	3,138 46	.....	.....	.....
Jasper	.....	2,432 17	.....	.....	.....
Lindley	.....	1,841 67	.....	.....	.....
Prattsburg (including Prattsburg village)	702 89	4,445 26	6,000	.....	.....
Pulteney	.....	2,258 25	.....	.....	.....
Rathbone	.....	2,205 71	2,000	.....	.....
Thurston	.....	1,801 39	.....	.....	.....
Troupsburg	.....	3,890 83	.....	.....	.....
Tuscarora	.....	1,935 40	.....	.....	.....
Urbana (including Hammondsport village)	4,622 28	11,917 70	25,000	.....	.....
Wayland (including Wayland village)	3,091 00	9,612 50	19,000	.....	.....
Wayne	.....	1,032 75	17,000	.....	.....
West Union	.....	1,587 25	.....	.....	.....
Wheeler	.....	1,891 44	.....	.....	.....
Woodhull (including Woodhull village)	82 00	3,790 27	.....	.....	.....
Total	$109,566 94	$272,115 26	$685,000	.....	.....
		County	65,000	.....	.....
			$750,000		

SUFFOLK

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Babylon (including Amityville and Babylon villages)	24,172	$5,675,629	$7,356,021	48
Brookhaven (including Bellport, Patchogue and Shoreham villages)	138,903	19,672,241	19,739,328	62
Easthampton (including part of Sag Harbor village)	57,023	4,564,670	4,813,130	59
Huntington (including Northport village)	54,037	11,055,457	11,657,218	59
Islip	62,531	20,686,181	18,125,592	71
Riverhead	40,733	4,113,750	4,062,259	63
Shelter Island	13,051	1,849,815	1,576,433	73
Smithtown	32,897	4,123,117	4,347,543	59
Southampton (including Southampton village and part of Sag Harbor village)	79,018	11,443,296	11,482,321	62
Southold (including Greenport village)	29,965	7,128,753	7,153,064	62
Total	532,330	$90,312,909	$90,312,909	.....

SULLIVAN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Bethel	59,528	$507,870	$613,326	62
Callicoon	35,015	330,075	314,141	78
Cochecton	22,985	431,265	410,951	78
Delaware	20,293	434,330	355,586	91
Fallsburg (including Centerville Station village)	48,324	637,710	646,267	74
Forestburg	36,435	223,775	121,606	138
Freemont	31,173	410,762	385,053	80
Highland	33,050	168,545	170,807	74
Liberty (including Liberty village)	48,951	1,080,963	1,125,897	72
Lumberland	32,325	210,683	211,793	74
Mamakating (including Wurtsboro village)	61,501	809,565	798,837	76
Neversink	45,480	172,515	192,235	67
Rockland	53,864	466,668	494,305	70
Thompson (including Monticello village)	48,715	861,595	978,993	66
Tusten	26,259	308,717	236,241	98
Total	603,898	$7,055,038	$7,055,038	.....

NOTE.— For continuation of this table, see page 494.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Suffolk county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Babylon (including Amityville and Babylon villages)	$406,702	$283,652	$457,100	$251,405
Brookhaven (including Bellport and Patchogue and Shoreham villages)	793,336	496,036	470,500	305,825
Easthampton (including part of Sag Harbor village)	164,150	40,000	112,550	67,530
Huntington (including Northport village)	805,340	381,030	387,600	220,932
Islip	715,356	331,156	510,000	372,300
Riverhead	191,643	89,443	53,700	34,905
Shelter Island	101,350	.....	28,800	18,720
Smithtown	246,221	35,221	76,375	45,825
Southampton (including Southampton village and part of Sag Harbor village)	1,068,725	295,288	379,800	246,870
Southold (including Greenport village)	542,758	266,108	81,350	48,810
Total	$5,035,581	$2,217,934	$2,557,775	$1,613,122

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Sullivan county for the year 1913.

Bethel	$1,600	.....	$4,800	$2,400
Callicoon	.....	.....	1,900	1,140
Cochecton	2,350	.....	9,525	5,715
Delaware	47,372	$46,047	8,450	3,380
Fallsburg (including Centerville Station village)	6,200	.....	12,400	4,960
Forestburg	6,450	.....	4,200	2,100
Freemont	.....	.....	4,525	2,262
Highland	1,315	.....	1,650	660
Liberty (including Liberty village)	264,989	222,639	46,300	23,150
Lumberland	75,000	.....	1,400	700
Mamakating (including Wurtsboro village)	1,000	.....	12,100	6,050
Neversink	2,500	.....	2,950	1,180
Rockland	112,310	103,685	24,400	9,760
Thompson (including Monticello village)	106,376	102,776	22,800	11,400
Tusten	2,725	.....	2,575	1,287
Total	$630,187	$475,147	$159,975	$76,144

SUFFOLK

Statement of the aggregate valuation of real

TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Babylon (including Amityville and Babylon villages)	$5,238 16	$930 25	$32,385 88	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages)	14,033 64	2,492 17	84,332 66	.....
Easthampton (including part of Sag Harbor village)	3,458 04	614 11	21,435 19	.....
Huntington (including Northport village)	8,461 87	1,502 72	52,200 66	.....
Islip	12,963 23	2,302 26	78 278 75	.....
Riverhead	2,915 77	517 99	17,897 83	.....
Shelter Island	1,175 09	208 70	7,393 70	.....
Smithtown	3,192 77	567 00	21,430 03	.....
Southampton (including Southampton village and part of Sag Harbor village)	8,583 88	1,524 39	51,486 68	.....
Southold (including Greenport village)	5,203 76	924 12	31,818 61	.....
Total	$65,226 21	$11,583 71	$398,659 99	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel	$573 63	$38 11	$7,734 74	.....
Callicoon	297 47	19 76	4,011 09	.....
Cochecton	385 48	25 61	5,197 83	.....
Delaware	376 27	25 00	5,073 58	.....
Fallsburg (including Centerville Station village)	610 20	40 54	8,227 94	.....
Forestburg	119 16	7 92	1,606 82	.....
Fremont	357 04	23 72	4,814 26	.....
Highland	160 68	10 67	2,166 58	.....
Liberty (including Liberty village)	1,278 67	84 95	17,241 46	.....
Lumberland	267 92	17 80	3,612 59	.....
Mamakating (including Wurtsboro village)	746 22	49 57	10,062 06	.....
Neversink	182 09	12 10	2,455 34	.....
Rockland	566 81	37 66	7,642 91	.....
Thompson (including Monticello village)	1,013 85	67 35	13,670 67	.....
Tusten	223 11	14 82	3,008 43	.....
Total	$7,158 60	$475 58	$96,526 30	.....

NOTE.— For continuation of this table, see page 496.

— Continued.

and personal estate in Suffolk county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Babylon (including Amityville and Babylon villages)	$48,610 74	$36,805 63	$61,051 58	$185,022 24
Brookhaven (including Bellport, Patchogue and Shoreham villages)	173,760 90	30,143 37	102,738 87	407,501 61
Easthampton (including part of Sag Harbor village)	50,184 29	3,887 33	43,100 59	122,679 55
Huntington (including Northport village)	113,672 83	17,582 23	39,103 24	232,523 55
Islip	201,338 96	.....	87,094 98	381,978 18
Riverhead	30,513 84	.....	26,410 22	78,255 65
Shelter Island	9,905 23	.....	6,076 47	24,759 19
Smithtown	32,489 53	.....	21,455 07	79,134 40
Southampton (including Southampton village and part of Sag Harbor village)	172,776 05	41,425 57	74,630 18	350,426 75
Southold (including Greenport village)	51,442 20	16,325 79	51,916 38	157,630 86
Total	$884,694 57	$146,169 92	$513,577 58	$2,019,911 98

— Continued.

and personal estate in Sullivan county, etc.

Bethel	$8,707 64	.....	$5,066 44	$22,120 56
Callicoon	5,396 84	.....	6,335 13	16,060 29
Cochecton	3,152 61	.....	3,581 47	12,343 00
Delaware	8,763 82	.....	6,834 56	21,073 23
Fallsburg (including Centerville Station village)	23,002 11	$1,600 00	16,933 41	50,414 20
Forestburg	8,709 45	.....	1,691 99	12,135 34
Freemont	7,936 41	.....	6,027 30	19,158 73
Highland	7,165 96	.....	2,176 15	11,680 04
Liberty (including Liberty village)	21,096 79	16,681 00	21,384 75	77,767 62
Lumberland	8,900 06	.....	3,062 01	15,860 38
Mamakating (including Wurtsboro village)	15,850 30	2,100 00	9,957 84	38,765 99
Neversink	8,652 89	.....	4,323 19	15,625 61
Rockland	17,803 44	.....	11,774 37	37,825 19
Thompson (including Monticello village)	23,737 92	21,279 30	15,504 11	75,273 20
Tusten	4,274 46	.....	2,704 91	10,225 73
Total	$173,150 70	$41,660 30	$117,357 63	$436,329 11

SUFFOLK

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Babylon (including Amityville and Babylon villages)	.0319	$6,580 33	$1,591 37	$2,836 52	$6,366 09
Brookhaven (including Bellport, Patchogue and Shoreham villages)	.0204	7,729 68	4,748 05	4,960 35	16,583 34
Easthampton (including part of Sag Harbor village)	.0261	7 27	601 31	400 00	6,014 08
Huntington (including Northport village)	.0202	7,449 60	3,869 70	3,810 30	10,393 34
Islip	.0181	6,109 76	4,187 13	3,311 56	10,869 03
Riverhead	.0183	2,319 51	538 69	894 42	5,412 63
Shelter Island	.0126	160 05	185 93	.....	1,011 82
Smithtown	.0182	1,379 83	784 02	352 21	2,451 89
Southampton (including Southampton village and part of Sag Harbor village)	.0287	5,841 22	1,417 61	2,952 87	8,379 74
Southold (including Greenport village)	.0212	3,261 62	808 28	2,661 07	9,162 73
Total	.....	$40,838 87	$18,732 09	$22,179 30	$76,644 69

SULLIVAN

Statement of the aggregate valuation of real

Bethel	.0434	.....	$145 53	.....	$2,503 24
Callicoon	.0486	$1,314 34	104 25	.....	3,404 72
Cochecton	.0284	794 19	42 46	.....	1,573 09
Delaware	.0483	1,257 36	68 83	$460 47	2,098 97
Fallsburg (including Centerville Station village)	.0782	1,586 47	716 44	.....	3,898 35
Forestburg	.0527	.....	116 72	.....	889 40
Freemont	.0466	1,117 93	45 03	.....	2,703 03
Highland	.0687	660 81	62 84	.....	829 80
Liberty (including Liberty village)	.0692	3,113 70	634 14	2,226 39	4,767 66
Lumberland	.0555	.....	16 48	.....	1,058 60
Mamakating (including Wurtsboro village)	.0478	1,002 88	357 27	.....	3,577 32
Neversink	.0892	.....	66 67	.....	3,267 75
Rockland	.0795	876 64	281 94	1,036 86	4,195 20
Thompson (including Monticello village)	.0870	2,358 32	611 10	1,027 77	6,690 67
Tusten	.0328	315 25	73 82	.....	982 23
Total	.....	$14,397 89	$3,340 52	$4,751 49	$42,440 03

— Concluded.

and personal estate in Suffolk county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Babylon (including Amityville and Babylon villages)	$17,895 52	$35,269 83	$92,525	.....	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages)	549 50	34,570 92	.....	.....	.....
Easthampton (including part of Sag Harbor village)	457 68	7,480 34	.....	.....	.....
Huntington (including Northport village)	150 00	25,672 94	.....	.....	.....
Islip	.....	24,477 48	46,250	.....	.....
Riverhead	.....	9,165 25	14,650	.....	.....
Shelter Island	.....	1,357 80	.....	.....	.....
Smithtown	.....	4,967 95	.....	.....	.....
Southampton (including Southampton village and part of Sag Harbor village)	5,913 97	24,505 41	269,147	.....	$1,500
Sothould (including Greenport village)	21,963 76	37,857 46	68,260	.....	.....
Total	$46,930 43	$205,325 38	$490,832	.....	.....
		County.....	297,000	.....	.....
			$787,832	.....	$1,500

— Concluded.

and personal estate in Sullivan county, etc.

Bethel	.....	$2,648 77	.....	.....	.....
Callicoon	.....	4,823 31	$12,500	.....	.....
Cochecton	.....	2,409 74	.....	.....	.....
Delaware	.....	3,885 63	6,400	.....	.....
Fallsburg (including Centerville Station village)	$100 00	6,301 26	85,750	.....	.....
Forestburg	.....	1,006 12	19,500	.....	.....
Freemont	.....	3,865 99	.....	.....	.....
Highland	.....	1,553 45	4,000	.....	.....
Liberty (including Liberty village)	11,747 97	22,489 86	292,190	.....	.....
Lumberland	.....	1,075 08	39,000	.....	.....
Mamakating (including Wurtsboro village)	350 47	5,284 94	182,000	.....	.....
Neversink	.....	3,334 42	3,060	.....	.....
Rockland	7,466 63	13,857 27	.....	.....	.....
Thompson (including Monticello village)	.....	10,687 86	354,150	.....	.....
Tusten	.....	1,371 30	.....	.....	.....
Total	$19,665 07	$84,595 00	$1,098,550	.....	.....
		County.....	185,431	.....	.....
			$1,183,981	.....	.....

TIOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Barton (including Waverly village)	35,463	$3,253,018	$3,256,570	87
Berkshire	18,992	433,180	433,653	87
Candor (including Candor village)	57,513	1,281,527	1,313,113	85
Newark Valley (including Newark Valley village)	30,928	864,778	855,893	88
Nichols (including Nichols village)	20,919	1,022,176	1,023,292	87
Owego (including Owego village)	61,774	4,539,392	4,544,349	87
Richford	22,921	419,524	384,615	95
Spencer (including Spencer village)	30,420	739,380	740,187	87
Tioga	35,738	1,193,525	1,194,828	87
Total	314,668	$13,746,500	$13,746,500	.....

TOMPKINS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Caroline	34,747	$829,027	$819,187	96
Danby	33,286	724,195	700,996	98
Dryden (including Dryden and Freeville villages)	58,286	2,205,482	2,225,665	94
Enfield	22,207	532,082	515,038	98
Groton (including Groton village)	30,725	1,533,681	1,547,719	94
Ithaca, city	2,940	9,748,499	9,837,732	94
Ithaca	16,293	1,678,235	1,591,979	100
Lansing	37,789	1,289,075	1,314,864	93
Newfield (including Newfield village)	36,997	740,323	716,607	98
Ulysses (including Trumansburg village)	19,918	1,181,215	1,192,027	94
Total	293,188	$20,461,814	$20,461,814	.....

NOTE.— For continuation of this table, see page 500.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Tioga county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Barton (including Waverly village)	$373,597	$302,297	$131,285	$107,651
Berkshire	3,300	.....	4,400	3,300
Candor (including Candor village)	103,948	65,793	15,675	11,755
Newark Valley (including Newark Valley village)	56,921	29,206	13,800	9,658
Nichols (including Nichols village)	51,914	30,264	13,350	10,680
Owego (including Owego village)	584,788	332,363	144,900	123,164
Richford	.....	.....	5,300	4,503
Spencer (including Spencer village)	38,730	30,380	9,430	7,070
Tioga	13,605	.....	8,300	6,223
Total	$1,226,803	$790,303	$346,440	$284,004

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Tompkins county for the year 1913.

Caroline	$19,140	.....	$10,000	$8,000
Danby	7,800	.....	5,700	4,845
Dryden (including Dryden and Freeville villages)	74,854	$49,029	31,450	25,160
Enfield	9,225	.....	5,675	4,255
Groton (including Groton village)	281,053	235,603	15,950	11,961
Ithaca, city	1,426,040	648,340	622,650	516,799
Ithaca	11,500	.....	22,000	16,500
Lansing	26,325	.....	11,700	8,190
Newfield (including Newfield village)	17,600	.....	5,365	4,023
Ulysses (including Trumansburg village)	125,373	67,573	22,800	15,960
Total	$1,998,910	$1,000,545	$753,290	$615,693

TIOGA

Statement of the aggregate valuation of real

TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Barton (including Waverly village)	$2,078 37	$234 75	$17,743 44	.....
Berkshire	276 76	31 25	2,362 73	.....
Candor (including Candor village)	838 05	94 64	7,154 46	.....
Newark Valley (including Newark Valley village)	546 25	61 69	4,663 36	.....
Nichols (including Nichols village)	653 08	73 75	5,575 40	.....
Owego (including Owego village)	2,900 25	327 54	24,759 88	.....
Richford	245 46	27 72	2,095 57	.....
Spencer (including Spencer village)	472 39	53 35	4,032 96	.....
Tioga	762 56	86 11	6,510 05	.....
Total	$8,773 17	$990 80	$74,897 85	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline	$508 29	$55 97	$3,003 54	.....
Danby	428 61	47 33	2,540 50	.....
Dryden (including Dryden and Freeville villages)	1,360 81	150 36	8,070 83	.....
Enfield	318 92	34 97	1,877 30	.....
Groton (including Groton village)	965 10	106 36	5,708 83	.....
Ithaca, city	6,412 02	708 96	38,056 65	$163,616 60
Ithaca	969 83	107 04	5,747 29	.....
Lansing	817 30	89 44	4,801 16	.....
Newfield (including Newfield village)	444 36	49 02	2,631 29	.....
Ulysses (including Trumansburg village)	757 24	84 01	4,477 81	.....
Total	$12,982 48	$1,433 46	$76,915 20	$163,616 60

NOTE.— For continuation of this table, see page 502.

— Continued.

and personal estate in Tioga county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Barton (including Waverly village)	$13,186 62	$32,826 40	$6,027 27	$72,096 85
Berkshire	2,348 78	.....	3,034 02	8,053 54
Candor (including Candor village)	8,738 80	3,084 24	10,357 73	30,267 92
Newark Valley (including Newark Valley village)	3,653 63	2,602 00	7,659 15	19,186 08
Nichols (including Nichols village)	4,657 94	1,613 83	7,807 60	20,381 60
Owego (including Owego village)	25,920 27	51,543 40	9,827 43	115,278 77
Richford	2,036 25	.....	2,759 49	7,164 49
Spencer (including Spencer village)	5,909 52	1,670 72	7,600 35	19,739 29
Tioga	11,955 36	.....	5,286 40	24,600 48
Total	$78,407 17	$93,340 59	$60,359 44	$316,769 02

— Continued.

and personal estate in Tompkins county, etc.

Caroline	$6,764 83	.....	$6,395 21	$16,727 84
Danby	5,632 41	.....	3,973 46	12,622 31
Dryden (including Dryden and Freeville villages)	22,200 72	$3,496 40	13,595 81	48,874 93
Enfield	4,693 13	.....	2,546 40	9,470 72
Groton (including Groton village)	9,950 18	7,283 00	11,918 36	35,931 83
Ithaca, city	.....	.....	84,831 19	293,625 42
Ithaca	10,189 76	.....	4,341 39	21,355 31
Lansing	8,281 34	.....	8,938 99	22,928 23
Newfield (including Newfield village)	8,932 81	527 92	5,611 91	18,197 31
Ulysses (including Trumansburg village)	11,716 94	6,770 42	7,713 26	31,519 68
Total	$88,362 12	$18,077 74	$149,865 98	$511,253 58

TIOGA

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Barton (including Waverly village)	.0216	$3,169 48	$421 76	$3,022 97	$7,617 39
Berkshire	.0184	.....	55 87	.....	2,047 12
Candor (including Candor village)	.0229	.....	87 93	657 93	4,896 21
Newark Valley (including Newark Valley village)	.0214	.....	120 33	292 06	4,657 38
Nichols (including Nichols village)	.0195	.....	63 54	302 65	2,695 59
Owego (including Owego village)	.0240	3,399 85	288 54	3,323 64	11,478 30
Richford	.0170	.....	42 25	.....	2,003 88
Spencer (including Spencer village)	.0263	97 44	91 54	303 80	4,211 33
Tioga	.0203	.....	128 94	.....	3,583 47
Total	.....	$6,666 77	$1,300 70	$7,903 05	$43,190 67

TOMPKINS

Statement of the aggregate valuation of real

Caroline	.0197	.....	$60 60	.....	$3,428 30
Danby	.0172	.....	102 53	.....	2,762 20
Dryden (including Dryden and Freeville villages)	.0219	.....	203 84	$490 29	6,721 49
Enfield	.0174	.....	64 42	.....	2,043 25
Groton (including Groton village)	.0227	.....	903 55	2,338 43	4,673 39
Ithaca, city	.0287	$10,958 24	1,652 21	6,483 41	10,961 61
Ithaca	.0126	.....	281 65	.....	1,206 47
Lansing	.0174	.....	174 97	.....	4,219 35
Newfield (including Newfield village)	.0240	.....	98 47	.....	3,838 12
Ulysses (including Trumansburg village)	.0254	.....	173 82	675 73	4,155 48
Total	.....	$10,958 24	$3,716 06	$9,987 86	$44,009 66

— Concluded.

and personal estate in Tioga county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds
Barton (including Waverly village)	.....	$14,231 60	$330,400	.....	.....
Berkshire	.....	2,102 99	.....	.....	.....
Candor (including Candor village)	$1,133 21	6,775 28	30,000	.....	.....
Newark Valley (including Newark Valley village)	2,145 72	7,215 49	20,000	.....	.....
Nichols (including Nichols village)	5 00	3,066 78	20,220	.....	.....
Owego (including Owego village)	5,825 29	24,315 62	63,000	.....	.....
Richford	.....	2,046 13	.....	.....	.....
Spencer (including Spencer village)	5 00	4,709 11	.....	.....	.....
Tioga	.....	3,712 41	.....	.....	.....
Total	$9,114 22	$68,175 41	$463,620	.....	.....
		County	27,000	.....	.....
			$490,620	.....	.....

— Concluded.

and personal estate in Tompkins county, etc.

Caroline	.....	$3,488 90	$5,752	.....	.....
Danby	.....	2,864 73	.....	.....	.....
Dryden (including Dryden and Freeville villages)	$4,892 54	12,308 16	$40,150	.....	.....
Enfield	.....	2,107 67	2,900	.....	.....
Groton (including Groton village)	3,042 03	10,957 40	42,350	.....	.....
Ithaca, city	4,592 57	34,648 04	1,475,000	.....	.....
Ithaca	.....	1,488 12	10,000	.....	.....
Lansing	.....	4,394 32	33,011	.....	.....
Newfield (including Newfield village)	.....	3,936 59	22,000	.....	.....
Ulysses (including Trumansburg village)	330 61	5,335 64	47,500	.....	.....
Total	$12,857 75	$81,529 57	$1,678,663	.....	.....
		County	124,000	.....	.....
			$1,802,663	.....	.....

ULSTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of per centage used by board of supervisors in equalizing real estate assessement under section 50 of the Tax Law.
Denning	63,668	$130,528	$106,084	33
Esopus (including Rifton village)	22,247	1,515,612	2,239,619	51
Gardiner	26,588	534,938	679,316	49
Hardenburg	53,646	134,685	114,023	17
Hurley	20,721	611,744	558,634	62
Kingston, city	4,377	14,724,300	12,596,793	100
Kingston	4,504	28,741	33,369	70
Lloyd	19,352	1,437,224	1,536,950	30
Marbletown	31,696	957,890	1,235,730	54
Marlboro (including Marlboro village)	14,300	873,177	1,043,619	34
New Paltz (including New Paltz village)	19,979	747,529	1,012,571	37
Olive	37,168	815,430	697,608	58
Plattekill	20,890	392,610	638,175	33
Rochester	51,575	421,101	777,825	32
Rosendale (including Rosendale village)	10,912	668,882	849,412	39
Saugerties (including Saugerties village)	37,603	3,314,102	2,896,221	64
Shandaken (including Pine Hill village)	67,811	1,106,375	899,189	47
Shawangunk	35,039	603,190	942,756	37
Ulster	15,077	1,125,294	1,016,183	64
Wawarsing (including Ellenville village)	73,470	1,281,134	1,652,733	29
Woodstock	37,085	546,411	444,087	83
Total	667,708	$31,970,897	$31,970,897	.....

WARREN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

Bolton	35,217	$680,462	$680,462	60
Caldwell (including Lake George village)	18,960	754,227	754,227	60
Chester	45,507	293,944	293,944	60
Glens Falls, city	2,745	6,717,875	6,717,875	60
Hague	38,688	250,602	250,602	60
Horicon	37,761	140,660	140,660	60
Johnsburg	111,182	471,679	471,679	60
Luzerne	32,965	199,621	199,621	60
Queensbury	36,964	1,131,324	1,131,324	60
Stony Creek	52,519	114,491	114,491	60
Thurman	49,393	152,345	152,345	60
Warrensburg	34,792	523,898	523,898	60
Total	496,693	$11,431,128	$11,431,128	.....

NOTE.— For continuation of this table, see page 506.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Ulster county for the year 1913.

CITY AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Denning	$100	.....	$1,200	$840
Esopus (including Rifton village)	91,650	.....	16,750	10,887
Gardiner	.....	.....	5,100	3,825
Hardenburg	1,300	.....	1,150	690
Hurley	9,250	.....	6,700	4,020
Kingston, city	1,621,640	$1,324,840	790,400	632,320
Kingston	.....	.....	600	420
Lloyd	109,322	71,122	756,025	529,217
Marbletown	20,200	.....	15,800	11,060
Marlboro (including Marlboro village)	41,045	32,695	35,425	24,797
New Paltz (including New Paltz village)	204,988	200,888	62,750	40,787
Olive	41,939	38,939	8,950	7,160
Plattekill	1,925	.....	6,375	3,825
Rochester	1,570	.....	6,450	4,191
Rosendale (including Rosendale village)	2,200	.....	10,750	6,987
Saugerties (including Saugerties village)	453,912	423,912	67,375	53,900
Shandaken (including Pine Hill village)	5,450	.....	20,075	16,060
Shawangunk	42,925	28,175	7,800	5,460
Ulster	150	.....	24,200	19,360
Wawarsing (including Ellenville village)	230,157	214,407	54,600	35,489
Woodstock	3,225	.....	5,150	4,120
Total	$2,882,948	$2,334,978	$1,903,625	$1,415,415

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking city of Warren county for the year 1913.

Bolton	$40,450	.....	$12,000	$4,800
Caldwell (including Lake George village)	131,620	$40,919	42,575	21,287
Chester	1,350	.....	12,500	6,250
Glens Falls, city	1,457,916	1,273,916	432,700	324,525
Hague	20,150	.....	3,500	1,400
Horicon	8,000	.....	3,100	1,240
Johnsburg	67,332	59,332	13,050	6,525
Luserne	6,525	.....	5,600	2,800
Queensbury	29,609	.....	65,800	29,609
Stony Creek	300	.....	1,200	480
Thurman	.....	.....	3,150	1,260
Warrensburg	147,745	98,071	18,100	9,955
Total	$1,910,997	$1,472,238	$613,275	$410,131

ULSTER

Statement of the aggregate valuation of real

CITY AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Denning	$60 77	$6 41	$860 24	.....
Esopus (including Rifton village)	1,334 43	140 77	18,886 68	.....
Gardiner	388 84	41 02	5,503 45	.....
Hardenburg	66 00	6 97	934 27	.....
Hurley	325 05	34 29	4,600 68	.....
Kingston, city	7,380 41	778 52	97,665 74	$159,825 33
Kingston	19 10	2 02	270 33	.....
Lloyd	901 62	95 11	12,761 01	.....
Marbletown	718 89	75 84	10,174 86	.....
Marlboro (including Marlboro village)	602 15	63 52	8,522 47	.....
New Paltz (including New Paltz village)	581 94	61 39	8,236 51	.....
Olive	401 02	42 31	5,675 94	.....
Plattekill	366 39	38 65	5,185 73	.....
Rochester	446 12	47 06	6,314 23	.....
Rosendale (including Rosendale village)	487 46	51 42	6,899 28	.....
Saugerties (including Saugerties village)	1,674 99	176 69	23,706 65	.....
Shandaken (including Pine Hill village)	517 81	54 53	7,328 88	.....
Shawangunk	548 07	57 82	7,757 19	.....
Ulster	581 75	61 37	8,233 77	.....
Wawarsing (including Ellenville village)	955 05	100 75	13,517 14	.....
Woodstock	256 03	27 01	3,623 87	.....
Total	$18,613 89	$1,963 47	$256,658 92	$159,825 33

WARREN

Statement of the aggregate valuation of real

Bolton	$551 92	$31 25	$7,209 12	.....
Caldwell (including Lake George village)	678 26	38 40	8,858 47	.....
Chester	225 90	12 78	2,952 94	.....
Glens Falls, city	6,262 48	354 79	81,757 91	$121,698 85
Hague	207 10	11 72	2,707 52	.....
Horicon	113 58	6 42	1,486 60	.....
Johnsburg	412 59	23 46	5,390 11	.....
Luserne	157 61	8 90	2,061 46	.....
Queensbury	871 45	49 36	11,380 44	.....
Stony Creek	87 63	4 94	1,147 91	.....
Thurman	116 40	6 58	1,523 45	.....
Warrensburg	514 18	29 10	6,716 44	.....
Total	$10,199 10	$577 70	$133,192 37	$121,698 85

NOTE.— For continuation of this table, see page 508.

— Continued.

and personal estate in Ulster county, etc.

CITY AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Denning	$3,954 64	.....	$1,862 63	$6,744 69
Esopus (including Rifton village)	13,856 78	$1,450 00	12,580 74	48,249 40
Gardiner	10,121 83	.....	3,599 83	19,654 97
Hardenburg	4,904 57	.....	2,596 66	8,508 47
Hurley	5,005 18	.....	5,055 68	15,020 88
Kingston, city	.....	.....	166,652 40	432,301 40
Kingston	2,101 18	.....	603 71	2,996 34
Lloyd	12,406 57	.....	16,745 04	42,909 35
Marbletown	8,058 18	.....	6,097 35	25,125 12
Marlboro (including Marlboro village)	14,116 34	4,082 91	10,554 97	37,942 36
New Paltz (including New Paltz village)	7,520 93	7,170 00	1,805 28	25,376 05
Olive	9,105 65	.....	9,518 38	24,743 30
Plattekill	8,526 81	.....	5,098 74	19,216 32
Rochester	13,604 96	.....	5,558 59	25,970 96
Rosendale (including Rosendale village)	7,388 80	3,800 00	7,365 14	25,992 10
Saugerties (including Saugerties village)	20,005 80	15,151 95	32,950 36	93,666 44
Shandaken (including Pine Hill village)	16,144 06	1,600 00	9,454 98	35,100 26
Shawangunk	13,912 45	.....	8,475 93	30,751 46
Ulster	12,198 60	.....	5,049 11	26,124 60
Wawarsing (including Ellenville village)	20,018 52	9,558 72	22,661 44	66,811 62
Woodstock	5,050 24	.....	3,225 10	12,182 25
Total	$208,002 09	$42,813 58	$37,512 06	$1,025,388 34

— Continued.

and personal estate in Warren county, etc.

Bolton	$18,344 59	.....	$5,343 68	$31,480 56
Caldwell (including Lake George village)	15,959 44	$6,689 92	9,385 65	41,610 14
Chester	10,805 32	.....	6,633 74	20,630 68
Glens Falls, city	.....	.....	60,206 07	270,280 10
Hague	8,326 16	.....	3,169 32	14,421 82
Horicon	5,770 45	.....	3,025 16	10,402 21
Johnsburg	26,015 76	.....	7,636 25	39,478 17
Luserne	8,862 18	.....	8,451 01	19,541 16
Queensbury	31,281 35	.....	9,048 01	52,630 61
Stony Creek	5,097 99	.....	1,920 97	8,259 44
Thurman	7,360 67	.....	1,326 06	10,333 16
Warrensburg	15,742 87	.....	9,771 72	32,774 31
Total	$153,566 78	$6,689 92	$125,917 64	$551,842 36

ULSTER

Statement of the aggregate valuation of real

CITY AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	Receipts.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Denning	.0516	$73 50	$7 31	.....	$1,935 91
Esopus (including Rifton village)	.0299	731 32	199 64	.....	2,943 11
Gardiner	.0367	633 00	66 48	.....	1,257 78
Hardenburg	.0625	.....	29 70	.....	1,545 50
Hurley	.0241	220 50	27 17	.....	1,472 50
Kingston, city	.0341	29,364 74	1,131 27	$13,248 37	16,248 40
Kingston	.1042	214 37	2 95	.....	413 80
Lloyd	.0290	926 10	193 95	711 21	2,975 49
Marbletown	.0258	906 50	122 66	.....	2,498 84
Marlboro (including Marlboro village)	.0430	596 58	116 83	326 95	2,393 81
New Paltz (including New Paltz village)	.0337	629 65	89 82	2,008 87	1,842 10
Olive	.0302	269 50	42 08	389 38	2,564 73
Plattekill	.0487	.....	109 82	.....	2,066 95
Rochester	.0614	.....	155 42	.....	3,085 35
Rosendale (including Rosendale village)	.0387	1,462 82	56 63	.....	1,666 48
Saugerties (including Saugerties village)	.0280	5,424 30	464 06	4,239 12	6,216 29
Shandaken (including Pine Hill village)	.0315	1,196 83	459 12	.....	2,382 68
Shawangunk	.0497	.....	69 49	281 75	2,288 10
Ulster	.0232	2,367 92	207 41	.....	1,465 67
Wawarsing (including Ellenville village)	.0515	3,383 45	446 37	2,144 07	10,485 82
Woodstock	.0221	98 00	55 54	.....	1,328 36
Total	.....	$48,499 08	$4,053 72	$23,349 72	$69,077 67

WARREN

Statement of the aggregate valuation of real

Bolton	.0436	$159 25	$131 93	.....	$2,303 54
Caldwell (including Lake George village)	.0492	465 50	148 93	$409 20	1,649 07
Chester	.0698	432 42	22 70	.....	3,507 32
Glens Falls, city	.0413	12,703 25	1,213 42	12,739 16	7,356 93
Hague	.0532	.....	26 47	.....	1,252 52
Horicon	.0699	232 75	10 16	.....	1,879 72
Johnsburg	.0823	861 18	33 09	593 32	3,992 48
Luzerne	.0947	275 62	21 62	.....	2,425 02
Queensbury	.0452	894 25	158 72	.....	3,326 46
Stony Creek	.0719	104 13	8 50	.....	2,106 14
Thurman	.0678	147 00	1 66	.....	1,154 50
Warrensburg	.0571	1,065 75	28 69	980 71	2,234 79
Total	.....	$17,341 10	$1,805 89	$14,722 39	$34,098 49

— Concluded.

and personal estate in Ulster county, etc.

CITY AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Denning	.....	$2,016 72	.....	.....	.....
Esopus (including Rifton village)	$10 00	3,884 07	$19,000	.....	.....
Gardiner	.....	1,957 26	.....	.....	.....
Hardenburg	.....	1,575 20	4,325	.....	.....
Hurley	.....	1,720 17	1,400	.....	.....
Kingston, city	93,010 31	153,003 09	958,500	.....	.....
Kingston	.....	631 12	.....	.....	.....
Lloyd	.....	4,806 75	.....	.....	.....
Marbletown	.....	3,528 00	.....	.....	.....
Marlboro (including Marlboro village)	.....	3,434 17	6,737	.....	.....
New Paltz (including New Paltz village)	29 00	4,599 44	2,500	.....	.....
Olive	.....	3,265 69	.....	.....	.....
Plattekill	.....	2,176 77	11,627	.....	.....
Rochester	.....	3,240 77	15,800	.....	.....
Rosendale (including Rosendale village)	1,144 35	4,330 28	22,000	.....	.....
Saugerties (including Saugerties village)	12,581 39	28,925 16	200,692	.....	.....
Shandaken (including Pine Hills village)	74 00	4,112 63	62,471	.....	.....
Shawangunk	.....	2,639 34	17,000	.....	.....
Ulster	.....	4,041 00	10,000	.....	.....
Wawarsing (including Ellenville village)	2,132 02	18,591 73	54,500	.....	.....
Woodstock	.....	1,481 90	.....	.....	.....
Total	$108,981 07	$253,961 26	.....	.....	.....
			$1,386 552	.....	.....

— Concluded.

and personal estate in Warren county, etc.

Bolton	.....	$2,594 72	.....	.....	.....
Caldwell (including Lake George village)	$723 59	3,396 29	.....	.....	.....
Chester	.....	3,962 44	.....	.....	.....
Glens Falls, city	49,222 10	83,234 86	.....	.....	.....
Hague	.....	1,278 99	.....	.....	.....
Horicon	.....	2,122 63	.....	.....	.....
Johnsburg	.....	5,480 07	.....	.....	.....
Luzerne	.....	2,722 26	$18,000	.....	.....
Queensbury	.....	4,289 43	.....	.....	.....
Stony Creek	.....	2,218 77	.....	.....	.....
Thurman	.....	1,303 16	.....	.....	.....
Warrensburg	.....	5,309 94	.....	.....	.....
Total	$49,945 69	$117,913 56	$18,000	.....	.....
		County.....	100,000	$20,000	.....
			$118,000	$20,000	.....

WASHINGTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Argyle including Argyle village	34,607	$872,850	$872,850	82
Cambridge including part of Cambridge village	13,749	979,447	979,447	82
Dresden	30,799	234,218	234,218	82
Easton	38,903	1,338,350	1,338,350	82
Fort Ann including Fort Ann village	63,865	801,659	801,659	82
Fort Edward including Fort Edward village	14,674	2,084,957	2,084,957	82
Granville including Granville village	32,282	2,347,792	2,347,792	82
Greenwich including Greenwich village	25,602	2,110,128	2,110,128	82
Hampton	11,966	318,710	319,710	82
Hartford	26,475	532,485	532,485	82
Hebron	34,862	809,655	809,655	82
Jackson	23,107	654,585	654,585	82
Kingsbury including Hudson Falls village	28,825	2,671,335	2,671,335	82
Putnam	29,161	323,515	323,515	82
Salem including Salem village	31,268	1,076,838	1,076,838	82
White Creek including part of Cambridge village	25,648	1,059,235	1,059,235	82
Whitehall including Whitehall village	23,257	1,827,235	1,827,235	82
Total	479,950	$20,043,994	$20,043,994	.....

WAYNE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Arcadia (including Newark village)	29,535	$4,640,916	$4,461,530	83
Butler	21,596	773,912	743,998	83
Galen (including Clyde village)	33,849	3,020,015	3,050,284	79
Huron	21,746	875,536	802,995	87
Lyons (including Lyons village)	21,367	2,929,474	3,246,500	72
Macedon (including Macedon village)	22,920	1,846,121	1,913,056	77
Marion	17,841	1,060,615	1,032,053	82
Ontario	19,721	1,179,387	1,191,208	79
Palmyra (including Palmyra village)	19,405	2,719,625	2,932,483	74
Rose	20,561	1,020,582	969,453	84
Savannah (including Savannah village)	21,957	1,211,851	1,111,445	87
Sodus	40,111	2,274,955	2,486,612	73
Walworth	20,720	1,065,839	977,531	87
Williamson	20,838	1,573,007	1,442,679	87
Wolcott (including Red Creek and Wolcott villages)	21,230	1,196,931	1,026,939	93
Total	353,397	$27,388,766	$27,388,766	.....

NOTE.— For continuation of this table, see page 512.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Washington county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Argyle (including Argyle village)	$79,093	$46,543	$13,000	$10,400
Cambridge (including part of Cambridge village)	80,385	.....	19,285	14,463
Dresden	985	.....	8,600	6,880
Easton	56,020	.....	24,000	21,600
Fort Ann (including Fort Ann village)	75,660	.....	21,655	16,238
Fort Edward (including Fort Edward village)	156,069	135,219	156,250	117,187
Granville (including Granville village)	294,534	228,104	49,650	34,755
Greenwich (including Greenwich village)	248,216	119,216	66,450	49,837
Hampton	6,300	.....	3,300	2,475
Hartford	30,404	.....	9,300	6,975
Hebron	13,750	.....	4,600	3,680
Jackson	26,200	.....	5,700	4,275
Kingsbury (including Hudson Falls village)	411,618	376,968	200,950	140,665
Putnam	10,975	.....	17,275	12,955
Salem (including Salem village)	202,013	128,813	15,425	11,938
White Creek (including part of Cambridge village)	307,100	93,150	25,535	19,150
Whitehall (including Whitehall village)	426,191	324,741	161,350	112,945
Total	$2,425,513	$1,452,754	$802,325	$586,418

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking
Wayne county for the year 1913.

Arcadia (including Newark village)	$525,082	$414,432	$256,550	$192,412
Butler	.....	.....	10,225	7,157
Galen (including Clyde village)	146,170	77,620	64,650	42,021
Huron	300	.....	19,200	11,520
Lyons (including Lyons village)	284,689	201,339	144,100	115,280
Macedon (including Macedon village)	6,900	.....	56,450	39,455
Marion	17,300	.....	11,900	8,330
Ontario	14,600	.....	99,800	59,880
Palmyra (including Palmyra village)	247,675	126,375	99,150	74,362
Rose	46,190	31,435	17,165	10,299
Savannah (including Savannah village)	5,250	.....	11,325	7,359
Sodus	104,194	48,294	109,900	76,930
Walworth	26,400	.....	7,500	4,875
Williamson	151,763	94,513	109,300	65,580
Wolcott (including Red Creek and Wolcott villages)	98,514	72,984	48,245	31,357
Total	$1,675,027	$1,066,992	$1,065,460	$746,817

WASHINGTON

Statement of the aggregate valuation of real

TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Argyle (including Argyle village)	$581 63	$47 16	$5,948 47	.....
Cambridge (including part of Cambridge village)	680 49	54 14	9,705 56	.....
Dresden	151 57	12 15	1,443 87	.....
Easton	894 67	71 46	9,157 40	.....
Fort Ann (including Fort Ann village)	563 65	45 10	5,762 06	.....
Fort Edward (including Fort Edward village)	1,352 13	107 21	13,830 15	.....
Granville (including Granville village)	1,549 58	123 15	15,855 43	.....
Greenwich (including Greenwich village)	1,438 48	114 14	14,705 07	.....
Hampton	205 71	16 57	2,200 05	.....
Hartford	361 69	28 96	3,696 96	.....
Hebron	530 64	42 06	5,408 72	.....
Jackson	437 83	35 04	4,471 47	.....
Kingsbury (including Hudson Falls village)	1,736 89	137 96	17,812 25	.....
Putnam	215 04	17 20	2,196 93	.....
Salem (including Salem village)	739 25	58 71	7,553 40	.....
White Creek (including part of Cambridge village)	818 09	65 04	8,366 07	.....
Whitehall (including Whitehall village)	,238 84	98 02	12,686 16	.....
Total	$13,496 18	$1,074 07	$140,800 02	.....

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)	$3,180 68	$248 04	$17,359 99	.....
Butler	474 55	37 00	2,590 11	.....
Galen (including Clyde village)	2,038 85	159 00	11,127 96	.....
Huron	512 38	39 96	2,796 54	.....
Lyons (including Lyons village)	2,252 34	175 65	12,293 28	.....
Macedon (including Macedon village)	1,224 65	95 50	6,684 02	.....
Marion	669 32	52 20	3,653 14	.....
Ontario	769 12	59 98	4,197 84	.....
Palmyra (including Palmyra village)	2,028 44	158 18	11,071 24	.....
Rose	647 82	50 52	3,535 80	.....
Savannah (including Savannah village)	712 27	55 55	3,887 60	.....
Sodus	1,652 55	128 87	9,019 47	.....
Walworth	640 35	49 94	3,495 04	.....
Williamson	1,017 00	79 30	5,550 86	.....
Wolcott (including Red Creek and Wolcott villages)	717 86	55 98	3,918 10	.....
Total	$18,538 18	$1,445 67	$101,180 99	.....

NOTE.— For continuation of this table, see page 514.

— Continued.

and personal estate in Washington county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Argyle (including Argyle village)	$7,422 66	$1,502 00	$4,446 46	$19,948 38
Cambridge (including part of Cambridge village)	3,563 63	1,364 92	3,737 79	19,106 53
Dresden	3,768 86	.....	2,041 42	7,417 87
Easton	8,510 32	.....	4,859 08	23,402 93
Fort Ann (including Fort Ann village)	8,440 42	1,684 55	6,117 80	22,613 58
Fort Edward (including Fort Edward village)	13,242 85	27,852 58	27,249 00	83,633 92
Granville (including Granville village)	9,981 49	11,006 12	23,481 44	61,997 21
Greenwich (including Greenwich village)	11,479 65	11,000 00	15,772 15	54,509 49
Hampton	1,598 21	.....	1,398 41	5,418 95
Hartford	4,663 04	.....	4,791 50	13,542 15
Hebron	4,350 89	.....	3,970 71	14,303 02
Jackson	4,883 22	.....	2,612 97	12,440 53
Kingsbury (including Hudson Falls village)	14,002 88	42,272 36	5,434 24	81,396 58
Putnam	3,414 49	.....	1,556 57	7,400 23
Salem (including Salem village)	6,448 16	10,961 45	9,806 05	35,567 02
White Creek (including part of Cambridge village)	5,557 00	5,559 71	10,956 01	31,321 92
Whitehall (including Whitehall village)	11,171 85	21,556 69	3,097 26	49,848 82
Total	$122,499 62	$134,760 38	$131,328 86	$543,959 13

— Continued.

and personal estate in Wayne county, etc.

Arcadia (including Newark village)	$22,697 55	$41,032 00	$6,200 85	$90,719 11
Butler	7,182 56	.....	3,494 23	13,778 45
Galen (including Clyde village)	9,434 34	13,160 63	17,838 12	53,758 90
Huron	7,926 61	.....	3,373 49	14,648 98
Lyons (including Lyons village)	12,228 10	26,776 06	26,052 81	79,778 24
Macedon (including Macedon village)	6,750 96	1,437 63	8,366 42	24,559 18
Marion	9,502 51	.....	7,607 05	21,484 22
Ontario	10,978 96	.....	10,224 97	26,230 87
Palmyra (including Palmyra village)	10,228 34	13,950 75	17,763 65	55,200 60
Rose	8,624 40	.....	6,639 85	19,498 39
Savannah (including Savannah village)	12,225 13	3,000 00	7,277 76	27,158 31
Sodus	32,443 10	.....	18,398 91	61,642 90
Walworth	8,592 32	.....	7,044 55	19,822 20
Williamson	15,076 18	.....	10,126 27	31,849 61
Wolcott (including Red Creek and Wolcott villages)	12,131 08	13,015 00	15,948 44	45,786 46
Total	$186,022 14	$112,372 07	$166,357 37	$585,916 42

WASHINGTON

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Argyle (including Argyle village)	.0220	.....	$36 80	$460 78	$3,479 73
Cambridge (including part of Cambridge village)	.0189	.....	85 72	.....	1,872 94
Dresden	.0315	$212 19	7 24	.....	1,498 62
Easton	.0168	.....	48 16	.....	2,506 05
Fort Ann (including Fort Ann village)	.0257	436 50	392 62	.....	4,501 60
Fort Edward (including Fort Edward village)	.0397	4,151 60	608 57	1,338 67	5,192 93
Granville (including Granville village)	.0252	2,890 61	298 34	2,258 24	6,361 86
Greenwich (including Greenwich village)	.0254	97 00	111 87	1,180 24	5,511 95
Hampton	.0166	600 19	398 14	.....	968 92
Hartford	.0240	202 47	27 36	.....	2,637 04
Hebron	.0173	.....	36 40	.....	3,791 94
Jackson	.0182	.....	40 30	.....	1,405 03
Kingsbury (including Hudson Falls village)	.0300	1,960 62	420 12	3,731 53	8,770 17
Putnam	.0221	.....	32 86	.....	918 20
Salem (including Salem village)	.0284	.....	40 32	1,275 24	4,093 19
White Creek (inclu ing part of Cambridge village)	.0247	800 25	81 29	922 19	4,228 79
Whitehall (including Whitehall village)	.0258	2,275 86	245 78	2,224 93	6,144 63
Total	.....	$13,627 29	$2,911 89	$13,391 82	$63,883 59

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)	.0200	$4,392 89	$560 72	$4,144 32	$7,736 88
Butler	.0178	.....	147 64	.....	1,752 49
Galen (including Clyde village)	.0174	1,776 31	266 22	776 20	6,221 11
Huron	.0167	.....	111 52	.....	1,584 06
Lyons (including Lyons village)	.0264	3,712 68	241 30	2,013 39	6,373 12
Macedon (including Macedon village)	.0132	.....	125 54	.....	2,882 33
Marion	.0199	97 00	117 77	.....	2,908 36
Ontario	.0219	.....	433 35	.....	3,142 86
Palmyra (including Palmyra village)	.0194	1,649 00	311 24	1,263 75	5,234 70
Rose	.0188	.....	182 66	314 35	2,435 88
Savannah (including Savannah village)	.0223	.....	164 75	.....	3,012 49
Sodus	.0264	.....	388 40	482 94	5,755 54
Walworth	.0181	.....	187 44	.....	2,222 61
Williamson	.0195	.....	325 07	945 12	3,621 27
Wolcott (including Red Creek and Wolcott villages)	.0373	.....	262 45	729 84	6,680 94
Total	.....	$11,627 88	$3,826 07	$10,669 91	$61,564 64

— Concluded.

and personal estate in Washington county, etc.

TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Argyle (including Argyle village)	.....	$3,977 31	$12,500	.....	.....
Cambridge (including part of Cambridge village)	$49 55	2,008 21	36,000	.....	$891
Dresden	.....	1,718 05	.....	.....	.....
Easton	.....	2,554 21	.....	.....	.....
Fort Ann (including Fort Ann village)	.....	5,330 72	.....	.....	.....
Fort Edward (including Fort Edward village)	7,089 83	18,381 60	28,000	.....	.....
Granville (including Granville village)	283 00	12,092 05	82,700	.....	.....
Greenwich (including Greenwich village)	125 50	7,026 56	56,000	.....	.....
Hampton	.....	1,967 25	.....	.....	.....
Hartford	.....	2,866 87	.....	.....	.....
Hebron	.....	3,828 34	.....	.....	.....
Jackson	.....	1,445 33	.....	.....	.....
Kingsbury (including Hudson Falls village)	522 26	15,404 70	160,859	.....	.....
Putnam	.....	951 06	.....	.....	.....
Salem (including Salem village)	2,281 59	7,690 34	12,000	.....	.....
White Creek (including part of Cambridge village)	198 23	6,230 75	.....	.....	.....
Whitehall (including Whitehall village)	170 85	11,062 05	.....	.....	.....
Total	$10,720 81	$104,535 40	.....	.....	.....
			$388,059	.....	$891

— Concluded.

and personal estate in Wayne county, etc.

Arcadia (including Newark village)	$17,941 80	$34,776 61	$64,000	.....	$1,818
Butler	.....	1,900 13	.....	.....	.....
Galen (including Clyde village)	706 59	9,746 43	.....	.....	.....
Huron	.....	1,695 58	.....	.....	.....
Lyons (including Lyons village)	24 00	12,364 49	9,000	.....	.....
Macedon (including Macedon village)	.....	3,007 87	5,000	.....	500
Marion	.....	3,123 13	.....	.....	.....
Ontario	.....	3,576 21	19,000	.....	3,846
Palmyra (including Palmyra village)	967 35	9,426 04	.....	.....	.....
Rose	.....	2,932 89	.....	.....	.....
Savannah (including Savannah village)	.....	3,177 24	.....	.....	.....
Sodus	.....	6,626 88	4,000	.....	.....
Walworth	.....	2,410 05	.....	.....	.....
Williamson	.....	4,891 46	500	.....	.....
Wolcott (including Red Creek and Wolcott villages)	139 00	7,812 23	51,400	.....	.....
Total	$19,778 74	$107,467 24	.....	.....	.....
			$152,900	.....	$6,164

WESTCHESTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of percentage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Bedford (including part of Mount Kisco village)	21,385	$8,818,354	$8,142,905	85
Cortlandt (including Croton and Peekskill villages)	18,085	17,993,841	16,713,905	84
Eastchester (including Gramatan Hills and Tuckahoe villages)	2,872	7,141,029	9,040,238	62
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	10,768	42,256,554	37,689,655	88
Harrison	9,516	6,398,414	7,278,368	69
Lewisboro	18,780	1,761,067	1,502,446	92
Mamaroneck (including Larchmont village and part of Mamaroneck village)	7,083	13,805,601	13,214,546	82
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	4,200	11,776,913	12,662,497	73
Mount Vernon, city	2,694	39,342,540	38,599,632	80
New Castle (including part of Mount Kisco village)	14,785	4,216,689	4,036,160	82
New Rochelle, city	3,075	40,314,748	40,054,159	79
North Castle	17,404	2,983,574	2,601,986	90
North Salem	15,828	2,538,941	2,166,085	92
Ossining (including Briar Cliff Manor and Ossining villages)	6,008	12,495,884	11,676,117	84
Pelham (including North Pelham, Pelham and Pelham Manor villages)	5,881	6,641,131	7,140,521	73
Poundridge	13,313	606,633	485,859	98
Rye (including Portchester and Rye villages and part of Mamaroneck village)	9,274	21,209,238	20,301,212	82
Scarsdale	3,500	6,007,662	5,894,218	80
Somers	21,641	2,108,243	1,902,007	87
White Plains (including White Plains village)	3,539	18,639,212	23,983,274	61
Yonkers, city	7,016	113,877,220	116,079,865	77
Yorktown	21,976	2,148,196	1,916,029	88
Total	238,620	$383,081,684	$383,081,684	.....

NOTE.— For continuation of this table, see page 518.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Westchester county for year 1913.

CITIES AND TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Bedford (including part of Mount Kisco village)	$343,990	$193,640	$162,950	$122,212
Cortlandt (including Croton and Peekskill villages)	952,832	639,032	589,760	471,808
Eastchester (including Gramatan Hills and Tuckahoe villages)	201,277	76,277	624,900	387,431
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	3,409,960	459,360	1,644,600	1,233,450
Harrison	81,200	.....	321,000	208,650
Lewisboro	110,535	.....	26,175	22,248
Mamaroneck (including Larchmont village and part of Mamaroneck village)	348,135	237,585	965,275	723,956
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	367,461	40,211	498,750	349,125
Mount Vernon, city	348,625	278,975	2,499,400	2,124,490
New Castle (including part of Mount Kisco village)	280,250	.....	163,200	130,560
New Rochelle, city	545,960	356,325	2,172,675	1,738,140
North Castle	94,540	.....	36,950	28,451
North Salem	98,171	.....	19,800	15,840
Ossining (including Briar Cliff Manor and Ossining villages)	645,392	311,418	409,250	306,993
Pelham (including North Pelham, Pelham and Pelham Manor villages)	11,500	.....	662,750	463,925
Poundridge	5,158	.....	5,850	4,972
Rye (including Portchester and Rye villages and part of Mamaroneck village)	746,586	419,586	1,884,500	1,356,840
Scarsdale	156,400	.....	270,100	194,472
Somers	54,350	.....	22,150	18,827
White Plains (including White Plains village)	642,927	589,927	902,400	586,560
Yonkers, city	3,417,367	665,367	3,061,000	2,601,850
Yorktown	62,585	.....	18,400	14,720
Total	$12,925,201	$4,267,703	$16,961,835	$13,105,520

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS.	TAXES.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Bedford (including part of Mount Kisco village)	$4,510 32	$1,097 72	$21,163 84	.....
Cortlandt (including Croton and Peekskill villages)	9,260 59	2,253 84	43,453 61	.....
Eastchester (including Gramatan Hills and Tuckahoe villages)	4,984 55	1,213 14	23,389 10	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	22,102 37	5,379 27	103,711 32	.....
Harrison	4,002 53	974 14	18,781 14	.....
Lewisboro	877 22	213 50	4,116 22	.....
Mamaroneck (including Larchmont village and part of Mamaroneck village)	7,246 91	1,763 75	34,004 79	.....
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	7,064 53	1,719 36	33,149 00	.....
Mount Vernon, city	21,030 45	5,118 39	98,681 53	$617,944 92
New Castle (including part of Mount Kisco village)	2,347 50	571 33	11,015 20	.....
New Rochelle, city	21,886 76	5,326 80	102,699 58	763,739 06
North Castle	1,466 52	356 92	6,881 36	.....
North Salem	1,231 42	299 70	5,778 23	.....
Ossining (including Briar Cliff Manor and Ossining villages)	6,531 74	1,589 69	30,648 97	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages)	3,889 66	946 67	18,251 50	.....
Poundridge	267 04	64 99	1,253 04	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village)	11,218 74	2,730 42	52,641 87	.....
Scarsdale	3,290 65	800 88	15,440 78	.....
Somers	1,063 97	258 95	4,992 50	.....
White Plains (including White Plains village)	13,072 23	3,181 52	61,339 03	.....
Yonkers, city	64,627 21	15,728 97	303,251 27	1,442,034 49
Yorktown	1,076 08	261 90	5,049 29	.....
Total	$213,048 99	$51,851 85	$999,693 17	$2,823,718 47

NOTE.— For continuation of this table, see page 520.

— Continued.

and personal estate in Westchester county, etc.

CITIES AND TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Bedford (including part of Mount Kisco village)	$64,863 40	$30,473 64	$34,715 66	$156,824 58
Cortlandt (including Croton and Peekskill villages)	93,869 12	115,053 29	49,184 35	313,074 80
Eastchester (including Gramatan Hills and Tuckahoe villages)	161,385 09	93,095 22	82,444 55	366,511 65
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	199,292 50	288,058 98	150,571 08	769,035 52
Harrison	121,191 48	.....	33,080 30	178,029 59
Lewisboro	9,443 24	.....	4,327 76	18,977 94
Mamaroneck (including Larchmont village and part of Mamaroneck village)	52,509 63	130,411 47	62,960 44	288,896 99
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	84,575 94	87,969 53	50,127 64	264,606 00
Mount Vernon, city	.....	.....	390,267 80	1,133,043 09
New Castle (including part of Mount Kisco village)	36,895 63	30,473 65	32,995 22	114,298 53
New Rochelle, city	.....	.....	261,812 00	1,155,464 20
North Castle	9,638 67	.....	7,011 18	25,354 65
North Salem	6,759 08	.....	4,368 64	18,437 07
Ossining (including Briar Cliff Manor and Ossining villages)	43,763 63	142,932 72	16,086 44	241,553 19
Pelham (including North Pelham, Pelham and Pelham Manor villages)	23,893 12	86,908 32	35,409 43	169,298 70
Poundridge	5,926 06	.....	2,781 06	10,292 19
Rye (including Portchester and Rye villages and part of Mamaroneck village)	84,203 09	325,453 96	68,560 96	544,809 04
Scarsdale	46,859 90	.....	13,662 20	80,054 41
Somers	6,945 91	.....	6,950 08	20,211 41
White Plains (including White Plains village)	42,106 24	243,513 00	2,764 97	365,976 99
Yonkers, city	.....	.....	578,004 64	2,403 646 58
Yorktown	13,950 48	.....	8,451 92	28,789 67
Total	$1,107,992 21	$1,574,343 78	$1,896,538 32	$8,667,186 79

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Bedford (including part of Mount Kisco village)	.0174	$1,793 75	$637 03	$1,936 40	$4,044 32
Cortlandt (including Croton and Peekskill villages)	.0171	17,351 88	966 13	6,390 31	13,993 48
Eastchester (including Gramatan Hills and Tuckahoe villages)	.0504	4,955 94	1,252 85	762 77	9,218 21
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	.0170	18,441 87	4,730 82	4,593 60	13,174 11
Harrison	.0274	3,312 50	850 96	.....	2,703 52
Lewisboro	.0101	605 00	60 38	.....	1,128 00
Mamaroneck (including Larchmont village and part of Mamaroneck village)	.0207	8,557 50	2,027 46	2,375 84	5,599 53
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	.0218	7,851 25	684 60	402 11	10,125 78
Mount Vernon, city	.0285	30,066 88	6,362 37	2,789 75	22,802 32
New Castle (including part of Mount Kisco village)	.0254	1,230 78	608 43	.....	3,061 94
New Rochelle, city	.0354	28,976 25	6,006 82	3,563 25	19,146 05
North Castle	.0082	1,127 50	354 39	.....	936 00
North Salem	.0069	556 88	32 63	.....	932 35
Ossining (including Briar Cliff Manor and Ossining villages)	.0188	10,394 37	960 18	3,114 18	8,047 44
Pelham (including North Pelham, Pelham and Pelham Manor villages)	.0254	1,265 00	1,404 78	.....	2,247 35
Poundridge	.0168	.....	53 81	.....	917 00
Rye (including Portchester and Rye villages and part of Mamaroneck village)	.0253	23,632 50	3,880 89	4,195 85	15,250 35
Scarsdale	.0129	.....	1,517 50	.....	1,097 23
Somers	.0093	305 00	80 91	.....	1,111 00
White Plains (including White Plains village)	.0195	11,822 50	5,461 04	5,899 28	11,595 32
Yonkers, city	.0281	94,152 50	10,768 80	6,653 67	47,557 52
Yorktown	.0130	1,081 25	476 04	.....	1,531 42
Total	.....	$267,481 10	$49,078 82	$42,677 01	$196,220 24

—Concluded.

and personal estate in Westchester county, etc.

CITIES AND TOWNS.	RECEIPTS — (*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Bedford (including part of Mount Kisco village)	$4,000 00	$12,411 50	$293,150	.....	.....
Cortlandt (including Croton and Peekskill villages)	28,860 68	67,562 48	749,346	$47,720	$28,562
Eastchester (including Gramatan Hills and Tuckahoe villages)	707 29	16,897 06	1,141,056	.....	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	28,557 79	69,498 19	1,470,100	.....	.....
Harrison	.....	6,866 98	589,155	.....	.....
Lewisboro	.....	1,793 38	9,778	.....	.....
Mamaroneck (including Larchmont village and part of Mamaroneck village)	3,874 89	22,435 22	803,527	.....	12,710
Mount Pleasant (including Hillside, North Tarrytown and Pleasantville villages)	9,101 86	28,165 60	604,790	.....	.....
Mount Vernon, city	783,852 51	845,873 83	4,220,950	.....	446,043
New Castle (including part of Mount Kisco village)	4,000 00	8,901 15	279,802	.....	.....
New Rochelle, city	68,820 30	926,512 67	3,148,845	.....	.....
North Castle	.....	2,317 89	3,578	.....	.....
North Salem	.....	1,521 86	.....	.....	.....
Ossining (including Briar Cliff Manor and Ossining villages)	12,649 15	35,165 32	874,417	.....	.....
Pelham (including North Pelham, and Pelham Manor villages)	3,553 05	8,470 18	518,380	4,000	4,000
Poundridge	.....	970 81	.....	.....	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village)	13,312 39	60,271 98	1,980,035	.....	.....
Scarsdale	.....	2,614 73	124,650	.....	.....
Somers	.....	1,496 91	.....	.....	.....
White Plains (including White Plains village)	79,991 12	114,769 26	2,532,726	.....	39,956
Yonkers, city	384,322 95	543,455 44	9,850,891	400,000	2,479,500
Yorktown	.....	3,088 71	7,000	.....	.....
Total	$1,425,603 98	$1,981,061 15	$29,202,176	.....	.....
			5,888,855	.....	.....
			$35,091,081	$451,720	$3,010,771

WYOMING

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Ratio of per centage used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.
Arcade (including Arcade village)	29,440	$1,280,326	$1,231,051	79
Attica (including Attica village)	22,500	1,539,312	1,559,007	75
Bennington	33,900	718,548	737,576	74
Castile (including Castile village)	22,800	1,721,738	1,676,699	78
Covington	15,840	658,807	676,253	74
Eagle	22,400	626,126	617,666	77
Gainesville (including Gainesville and Silver Springs villages)	22,500	1,279,630	1,313,515	74
Genesee Falls	9,500	388,747	399,042	74
Java	29,750	705,075	754,254	71
Middlebury	22,440	989,204	1,043,604	72
Orangeville	22,325	424,679	418,941	77
Perry (including Perry village)	22,300	2,889,021	2,813,447	78
Pike (including Pike village)	19,700	610,639	644,221	72
Sheldon	29,820	785,575	806,378	74
Warsaw (including Warsaw village)	22,440	2,588,720	2,489,090	79
Wethersfield	22,540	461,918	487,321	72
Total	370,195	$17,668,065	$17,668,065	.....

YATES

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Barrington	22,184	$613,475	$518,260	92
Benton	25,335	1,556,302	1,470,304	82
Italy	24,725	446,622	351,839	98
Jerusalem	35,451	1,388,799	1,511,607	71
Middlesex	18,876	712,801	613,461	90
Milo (including Penn Yan village)	22,625	3,396,125	3,609,010	71
Potter (including Rushville village)	23,004	803,734	829,430	75
Starkey (including Dundee village)	19,870	1,652,669	1,666,582	77
Torrey (including Dresden village)	13,389	775,047	775,081	77
Total	205,459	$11,345,574	$11,345,574	.....

NOTE.— For continuation of this table, see page 524.

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Wyoming county for the year 1913.

TOWNS.	Total assessed value of personal property.	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Arcade (including Arcade village)	$130,813	$98,063	$25,900	$19,423
Attica (including Attica village)	203,760	108,860	64,785	45,349
Bennington	23,350	.....	10,075	7,052
Castile (including Castile village)	193,400	.....	21,125	15,843
Covington	5,650	.....	21,100	14,770
Eagle	7,300	.....	14,525	10,893
Gainesville (including Gainesville and Silver Springs villages)	161,223	89,073	26,650	18,655
Genesee Falls	.....	.....	6,785	4,749
Java	22,650	.....	12,375	8,043
Middlebury	13,450	.....	18,900	12,852
Orangeville	7,633	.....	16,700	11,690
Perry (including Perry village)	276,869	157,269	92,425	64,697
Pike (including Pike village)	5,400	.....	12,250	8,574
Sheldon	36,500	.....	14,450	9,392
Warsaw (including Warsaw village)	342,775	181,225	89,400	71,520
Wethersfield	3,500	.....	9,050	8,062
Total	$1,434,273	$634,490	$456,495	$331,564

COUNTY.

of taxes levied, receipts other than taxes, indebtedness and sinking Yates county for the year 1913.

Barrington	$7,300	.....	$8,600	$6,450
Benton	108,400	.....	14,650	10,255
Italy	250	.....	4,450	3,337
Jerusalem	5,550	.....	62,300	43,610
Middlesex	8,600	.....	7,275	5,456
Milo (including Penn Yan village)	591,757	$283,507	81,300	56,910
Potter (including Rushville village)	55,784	28,184	7,900	5,529
Starkey (including Dundee village)	230,454	151,504	14,350	10,044
Torrey (including Dresden village)	6,900	.....	10,875	7,612
Total	$1,014,995	$463,195	$211,700	$149,203

WYOMING

Statement of the aggregate valuation of real

TOWNS.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Arcade (including Arcade village)	$848 81	$83 33	$4,830 77	.....
Attica (including Attica village)	1,098 69	107 85	6,252 87	.....
Bennington	474 27	46 56	2,699 13	.....
Castile (including Castile village)	1,165 59	114 42	6,633 56	.....
Covington	425 06	41 72	2,418 78	.....
Eagle	389 52	38 24	2,216 87	.....
Gainesville (including Gainesville and Silver Springs villages)	919 16	90 23	5,231 15	.....
Genesee Falls	248 71	24 42	1,415 47	.....
Java	484 25	47 53	2,755 79	.....
Middlebury	658 82	64 68	3,749 56	.....
Orangeville	265 87	26 10	1,513 14	.....
Perry (including Perry village)	1,926 13	189 08	10,961 85	.....
Pike (including Pike village)	404 89	39 75	2,304 31	.....
Sheldon	525 34	51 57	2,989 84	.....
Warsaw (including Warsaw village)	1,765 02	173 27	10,045 11	.....
Wethersfield	305 92	30 03	1,741 01	.....
Total	$11,906 05	$1,168 78	$67,759 21	.....

YATES

Statement of the aggregate valuation of real

Barrington	$327 96	$25 65	$1,309 65	.....
Benton	986 52	77 15	3,935 55	.....
Italy	219 95	17 20	877 44	.....
Jerusalem	947 86	74 13	3,781 32	.....
Middlesex	388 62	30 39	1,550 32	.....
Milo (including Penn Yan village)	2,625 37	205 32	10,473 49	.....
Potter (including Rushville village)	553 15	43 26	2,206 70	.....
Starkey (including Dundee village)	1,185 74	92 73	4,730 37	.....
Torrey (including Dresden village)	488 52	38 22	1,948 84	.....
Total	$7,723 69	$604 05	$30,813 68	.....

NOTE.— For continuation of this table, see page 526.

— Continued.

and personal estate in Wyoming county, etc.

TOWNS.	TAXES — (*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Arcade (including Arcade village)	$7,342 39	$8,681 68	$9,754 74	$21,541 72
Attica (including Attica village)	8,277 95	10,898 09	11,410 59	38,046 04
Bennington	7,924 14	.....	4,935 80	16,079 99
Castile (including Castile village)	10,172 61	6,000 00	7,991 46	32,077 64
Covington	4,861 11	.....	2,942 20	10,688 87
Eagle	8,144 83	.....	3,839 52	14,628 96
Gainesville (including Gainesville and Silver Springs villages)	6,877 81	5,530 68	11,010 23	29,659 26
Genesee Falls	2,772 61	.....	1,767 84	6,229 05
Java	7,526 19	.....	4,141 22	14,954 98
Middlebury	12,407 49	.....	8,294 27	25,174 82
Orangeville	4,767 75	.....	1,868 56	8,441 42
Perry (including Perry village)	13,008 78	23,873 92	23,992 62	73,952 33
Pike (including Pike village)	8,194 69	2,200 00	4,813 21	17,956 85
Sheldon	7,128 05	.....	8,163 10	18,857 90
Warsaw (including Warsaw village)	12,964 23	19,252 88	16,547 10	60,747 61
Wethersfield	5,820 30	.....	2,673 83	10,571 09
Total	$128,190 93	$76,437 25	$124,146 29	$409,608 51

— Continued.

and personal estate in Yates county, etc.

Barrington	$5,094 87	.....	$2,471 93	$9,230 06
Benton	6,960 65	.....	4,653 13	16,613 00
Italy	5,279 92	.....	2,939 03	9,333 54
Jerusalem	8,353 23	.....	7,691 59	20,848 13
Middlesex	6,326 55	.....	4,249 17	12,545 05
Milo (including Penn Yan village)	14,184 77	$34,088 21	4,170 02	65,747 18
Potter (including Rushville village)	6,776 89	2,100 00	5,599 30	17,279 30
Starkey (including Dundee village)	7,644 84	4,574 96	9,334 28	27,562 92
Torrey (including Dresden village)	2,950 76	800 00	2,621 86	8,848 20
Total	$63,572 48	$41,563 17	$43,730 31	$188,007 38

WYOMING

Statement of the aggregate valuation of real

TOWNS.	Rate of tax per $1 of assessment actual rate for cities and average rate for towns.	RECEIPTS.			
		Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Arcade (including Arcade village)	.0231	.....	$206 02	$980 63	$3,522 45
Attica (including Attica village)	.0232	$1,554 19	188 84	1,088 60	4,349 86
Bennington	.0216	436 50	132 00	.....	2,576 41
Castile (including Castile village)	.0167	242 50	217 02	.....	3,007 63
Covington	.0160	.....	71 86	.....	1,053 80
Eagle	.0215	.....	100 11	.....	1,780 30
Gainesville (including Gainesville and Silver Springs villages)	.0219	.....	264 60	890 73	3,317 42
Genesee Falls	.0160	300 70	30 33	.....	567 81
Java	.0205	436 50	64 04	.....	1,534 35
Middlebury	.0251	.....	162 79	.....	3,146 06
Orangeville	.0195	.....	62 30	.....	727 92
Perry (including Perry village)	.0245	703 25	416 12	1,572 70	7,186 05
Pike (including Pike village)	.0291	.....	89 85	.....	2,057 90
Sheldon	.0229	800 25	176 72	.....	2,738 06
Warsaw (including Warsaw village)	.0220	.....	317 45	1,812 25	5,630 37
Wethersfield	.0227	.....	70 88	.....	1,621 44
Total	.....	$4,473 89	$2,570 93	$6,344 91	$44,817 83

YATES

Statement of the aggregate valuation of real

Barrington	.0148	.....	$96 15	.....	$1,857 43
Benton	.0099	.....	244 23	.....	1,773 20
Italy	.0208	.....	38 78	.....	1,904 67
Jerusalem	.0149	.....	208 63	.....	3,384 89
Middlesex	.0173	.....	75 21	.....	1,690 84
Milo (including Penn Yan village)	.0177	$72 75	340 98	$2,835 07	8,668 00
Potter (including Rushville village)	.0207	.....	59 79	281 84	2,762 75
Starkey (including Dundee village)	.0159	.....	136 24	1,515 04	4,602 38
Torrey (including Dresden village)	.0113	.....	130 67	.....	939 16
Total	.....	$72 75	$1,330 68	$4,631 95	$27,583 32

— Concluded.

and personal estate in Wyoming county, etc.

TOWNS.	RECEIPTS — (*Concluded*).		Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
	Other sources including licenses, fees and water rents.	Aggregate.			
Arcade (including Arcade village)	$12,654 80	$17,363 90	$59,200	.....	.....
Attica (including Attica village)	1,734 23	8,915 72	.....	.....	.....
Bennington	.....	3,144 91	.....	.....	.....
Castile (including Castile village)	6,892 13	10,359 28	44,275	.....	.....
Covington	.....	1,125 66	.....	.....	.....
Eagle	.....	1,880 41	2,000	.....	.....
Gainesville (including Gainesville and Silver Springs villages)	3,381 17	7,853 92	43,200	.....	.....
Genesee Falls	.....	898 84	.....	.....	.....
Java	.....	2,034 89	6,000	.....	.....
Middlebury	.....	3,308 85	.....	.....	.....
Orangeville	.....	790 22	.....	.....	.....
Perry (including Perry village)	15,177 33	25,055 45	115,800	.....	.....
Pike (including Pike village)	318 73	2,466 48	18,175	$300	.....
Sheldon	.....	3,715 03	2,000	.....	.....
Warsaw (including Warsaw village)	11,512 23	19,272 30	109,000	6,000	$19,741
Wethersfield	.....	1,692 32	600	.....	.....
Total	$51,670 62	$109,878 18	$400,250	.....	.....
		County	72,000	.....	.....
			$472,250	$6,300	$19,741

— Concluded.

and personal estate in Yates county, etc.

Barrington	.....	$1,953 58	.....	.....	.....
Benton	.....	2,017 43	.....	.....	.....
Italy	.....	1,943 45	.....	.....	.....
Jerusalem	.....	3,593 52	.....	.....	.....
Middlesex	.....	1,766 05	$27,000	.....	.....
Milo (including Penn Yan village)	$601 24	12,518 04	233,848	.....	.....
Potter (including Rushville village)	316 70	3,421 08	19,000	.....	.....
Starkey (including Dundee village)	.....	6,253 66	4,144	.....	.....
Torrey (including Dresden village)	5 00	1,074 83	.....	.....	.....
Total	$922 94	$34,541 64	$283,992	.....	.....

RECAPITU

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several counties

COUNTIES	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate as equalized by State Board of Equalization.
Albany	305,951	$131,112,934	$124,995,977
Allegany	639,477	18,559,711	24,499,140
Broome	453,796	48,266,105	49,895,016
Cattaraugus	804,493	31,122,558	38,147,866
Cayuga	418,617	40,880,539	46,767,952
Chautauqua	655,722	57,516,597	66,689,041
Chemung	250,027	32,950,139	37,199,463
Chenango	545,065	16,380,167	18,992,389
Clinton	594,168	9,882,708	16,958,950
Columbia	384,015	26,252,095	28,262,993
Cortland	310,558	16,781,725	17,998,637
Delaware	876,568	15,641,276	23,138,606
Dutchess	473,485	63,132,164	67,710,138
Erie	644,819	390,663,235	435,316,199
Essex	1,143,104	13,070,918	20,026,777
Franklin	1,025,485	12,500,267	17,875,617
Fulton	312,451	16,191,149	20,429,689
Genesee	309,819	26,541,924	31,629,542
Greene	370,986	12,635,142	15,487,277
Hamilton	1,091,946	4,953,981	6,072,244
Herkimer	897,300	31,295,067	40,684,123
Jefferson	745,658	45,734,767	49,051,183
Lewis	763,473	10,739,716	12,978,587
Livingston	384,337	26,742,136	30,593,406
Madison	378,075	20,705,551	22,206,995
Monroe	399,889	242,663,679	277,610,908
Montgomery	226,032	29,441,812	33,681,876
Nassau	157,440	100,693,186	157,083,440
New York (Greater)	201,446	8,006,647,861	7,561,076,209
Niagara	309,348	72,727,523	89,144,338
Oneida	725,179	74,575,403	85,315,385
Onondaga	452,586	178,714,802	186,999,171
Ontario	390,410	34,098,626	41,207,051
Orange	483,303	50,741,650	70,220,821
Orleans	242,183	19,183,933	26,983,657
Oswego	580,677	31,567,760	33,856,865
Otsego	608,400	23,741,024	26,454,631
Putnam	135,780	13,807,169	15,795,608
Rensselaer	400,300	82,270,194	82,079,949
Rockland	74,264	32,384,846	45,551,744
Saint Lawrence	1,663,141	44,489,758	49,574,954
Saratoga	508,519	27,447,400	32,708,582
Schenectady	120,393	62,660,347	65,564,983
Schoharie	373,402	11,466,390	12,297,894
Schuyler	199,071	6,701,999	8,846,754
Seneca	199,110	16,390,730	18,264,196
Steuben	837,627	42,985,860	49,176,472
Suffolk	532,330	90,312,909	124,983,060
Sullivan	603,898	7,055,038	13,451,782
Tioga	314,668	13,746,500	14,743,315
Tompkins	293,188	20,461,814	21,945,584
Ulster	667,708	31,970,897	36,575,187
Warren	496,693	11,431,128	19,616,074
Washington	479,950	20,043,994	22,048,683
Wayne	353,397	27,388,766	32,638,709
Westchester	238,620	383,081,684	405,788,169
Wyoming	370,195	17,668,065	21,656,284
Yates	205,459	11,345,574	13,710,747
Total	28,624,001	$10,960,260,892	$10,960,260,892

LATION.

of taxes levied, receipts other than taxes, indebtedness and sinking of the State of New York for the year 1913.

COUNTIES.	Total assessed value of personal property	Assessed value of personal property, not taxable locally for State purposes.	SPECIAL FRANCHISES.	
			Full valuation as fixed by State board.	Equalized valuation as fixed by State board.
Albany	$15,109,207	$7,157,771	$10,678,965	$9,541,755
Allegany	2,260,648	1,551,323	590,165	420,871
Broome	2,937,171	1,480,421	2,033,525	1,694,677
Cattaraugus	3,556,558	2,697,123	1,336,075	945,760
Cayuga	2,488,919	1,232,860	1,608,295	1,310,240
Chautauqua	4,094,292	2,708,952	3,280,035	2,265,174
Chemung	2,315,214	1,202,014	2,087,495	1,560,039
Chenango	2,233,422	1,585,272	378,815	285,366
Clinton	1,430,410	1,180,490	420,040	225,482
Columbia	2,361,379	1,366,128	446,505	365,257
Cortland	1,274,076	952,791	512,475	410,296
Delaware	1,957,692	1,475,527	375,745	206,459
Dutchess	6,936,529	3,184,994	2,429,675	1,982,991
Erie	24,232,186	16,843,936	30,839,790	24,671,832
Essex	994,370	541,622	322,910	175,406
Franklin	1,686,905	1,291,605	440,910	236,083
Fulton	2,891,543	2,334,858	886,650	662,696
Genesee	1,947,772	980,322	965,150	683,635
Greene	368,175	.....	367,940	259,627
Hamilton	7,458	.....	40,775	28,016
Herkimer	3,406,743	2,423,473	1,226,640	916,703
Jefferson	3,648,457	1,632,074	1,326,925	1,056,028
Lewis	714,370	271,416	164,510	123,998
Livingston	2,138,678	600,008	535,890	397,152
Madison	1,669,795	816,015	641,390	522,617
Monroe	15,279,916	6,454,691	20,275,850	16,977,646
Montgomery	3,219,424	2,503,374	1,203,150	907,273
Nassau	4,361,987	1,855,035	3,586,725	2,152,035
New York (Greater)	674,352,769	348,931,429	482,701,750	438,861,581
Niagara	3,126,559	2,101,182	4,418,950	3,123,495
Oneida	13,733,844	7,510,638	5,926,785	4,749,731
Onondaga	12,027,147	5,909,047	10,433,255	9,208,871
Ontario	2,851,474	1,180,707	1,120,875	828,167
Orange	6,090,461	3,612,976	1,971,875	1,172,406
Orleans	988,690	666,375	592,575	387,489
Oswego	2,406,729	1,168,159	1,352,020	1,115,692
Otsego	3,263,381	1,993,126	731,685	556,213
Putnam	1,452,971	327,196	163,925	120,880
Rensselaer	7,129,912	3,806,344	6,112,235	5,771,158
Rockland	1,629,182	740,087	1,088,525	956,653
Saint Lawrence	4,416,228	2,316,998	928,325	730,554
Saratoga	1,466,714	1,098,160	1,613,425	1,144,938
Schenectady	3,237,164	618,026	3,349,325	2,790,337
Schoharie	946,267	534,994	167,170	125,805
Schuyler	285,772	128,242	192,335	125,187
Seneca	863,402	415,307	792,970	586,334
Steuben	2,948,851	1,465,586	1,578,645	1,272,171
Suffolk	5,035,581	2,217,934	2,557,775	1,613,122
Sullivan	630,187	475,147	159,975	76,144
Tioga	1,226,803	790,303	346,440	284,004
Tompkins	1,998,910	1,000,545	753,290	615,693
Ulster	2,882,948	2,334,978	1,903,625	1,415,415
Warren	1,910,997	1,472,238	613,275	410,131
Washington	2,425,513	1,452,754	802,325	586,418
Wayne	1,675,027	1,066,992	1,065,490	746,817
Westchester	12,925,201	4,267,703	16,961,835	13,105,520
Wyoming	1,434,273	634,490	456,495	331,564
Yates	1,014,995	463,195	211,700	149,203
Total	$891,901,248	$467,025,013	$640,071,860	$563,946,807

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES.	Taxes.			
	Amount for State purposes.	Amount for court and stenographer's purposes.	Amount for county purposes.	Amount for city purposes.
Albany	$75,800 73	$8,568 34	$727,146 83	$2,068,518 03
Allegany	13,715 20	1,275 17	90,841 82	.....
Broome	28,702 24	3,280 40	158,466 81	379,278 87
Cattaraugus	20,238 66	1,878 67	112,882 67	71,875 00
Cayuga	26,786 29	2,171 68	159,906 57	367,935 87
Chautauqua	36,821 31	3,746 91	161,289 20	402,126 28
Chemung	20,697 18	2,176 99	146,628 25	306,969 49
Chenango	11,361 06	1,162 69	91,127 23	.....
Clinton	9,799 67	502 85	110,162 85	84,000 04
Columbia	16,833 34	1,820 94	197,014 85	84,541 84
Cortland	10,528 92	1,188 15	71,621 35	46,190 90
Delaware	12,838 64	1,104 98	90,501 00	.....
Dutchess	36,668 42	8,633 76	213,258 61	361,687 73
Erie	243,835 48	24,950 71	1,534,304 35	5,389,293 53
Essex	10,621 76	654 29	123,430 90	.....
Franklin	10,289 28	654 03	134,776 59	.....
Fulton	11,850 05	848 07	101,245 65	174,478 31
Genesee	17,951 84	1,783 53	67,433 35	.....
Greene	9,300 67	862 17	116,161 61	.....
Hamilton	3,288 91	250 49	56,113 22	.....
Herkimer	24,377 67	2,541 64	187,023 04	49,957 10
Jefferson	29,880 44	3,875 33	183,033 43	222,104 82
Lewis	7,244 33	833 55	38,736 37	.....
Livingston	17,767 79	1,487 01	128,545 71	.....
Madison	12,971 23	1,482 98	155,567 48	76,202 77
Monroe	149,558 94	12,431 82	831,307 84	2,704,977 67
Montgomery	19,636 39	1,499 41	178,864 20	217,270 87
Nassau	81,254 07	12,934 63	553,646 46	.....
New York (Greater)	7,947,031 96	122,065 69	6,712,297 01	151,607,084 85
Niagara	46,479 43	4,598 98	377,027 95	852,349 52
Oneida	48,041 73	6,319 94	613,985 43	842,469 77
Onondaga	107,780 05	14,946 65	989,964 02	1,719,055 68
Ontario	23,386 21	1,853 38	146,933 86	144,887 86
Orange	37,134 59	7,512 36	300,000 00	391,262 71
Orleans	13,691 63	1,267 76	104,291 47	.....
Oswego	20,504 66	2,661 88	272,761 91	326,144 21
Otsego	16,069 77	1,711 58	124,036 14	73,408 56
Putnam	9,015 12	2,051 60	85,986 18	.....
Rensselaer	47,825 54	5,658 41	488,359 90	942,235 04
Rockland	18,182 14	4,576 94	186,273 41	.....
Saint Lawrence	28,837 61	2,350 17	140,440 42	75,194 79
Saratoga	18,763 66	1,416 19	188,217 14	.....
Schenectady	38,666 88	3,226 29	232,483 15	786,130 45
Schoharie	7,234 49	764 28	46,444 39	.....
Schuyler	4,888 55	472 68	35,638 77	.....
Seneca	10,230 31	870 62	48,091 16	.....
Steuben	28,445 88	2,365 41	162,014 15	179,893 24
Suffolk	65,226 21	11,583 71	398,659 99	.....
Sullivan	7,158 60	475 58	96,526 30	.....
Tioga	8,773 17	990 80	74,897 85	.....
Tompkins	12,982 48	1,433 46	76,915 20	163,616 60
Ulster	18,613 89	1,963 47	256,658 92	159,824 33
Warren	10,199 10	577 70	133,192 37	121,698 85
Washington	13,496 18	1,074 07	140,800 02	.....
Wayne	18,538 18	1,445 67	101,180 99	.....
Westchester	213,048 99	51,851 85	999,693 17	2,823,718 47
Wyoming	11,906 05	1,168 78	67,759 21	.....
Yates	7,723 69	604 05	30,813 68	.....
Total	$9,830,497 26	$364,461 14	$20,353,382 40	$174,218,384 05

— Continued.

and personal estate in the State of New York, etc.

COUNTIES.	TAXES—(*Concluded*).			
	Amount for town purposes.	Amount for village purposes.	Amount for school purposes.	Aggregate taxes.
Albany	$109,325 68	$27,263 11	$590,514 83	$3,607,137 55
Allegany	186,365 97	63,690 26	181,869 10	537,757 52
Broome	97,533 66	58,302 14	229,132 12	954,696 24
Cattaraugus	196,022 07	45,513 28	331,202 43	779,612 78
Cayuga	141,974 66	280,003 90	259,641 56	986,420 53
Chautauqua	233,807 82	118,869 72	508,282 36	1,464,943 60
Chemung	90,673 59	24,822 59	254,468 12	848,436 21
Chenango	133,666 09	99,686 98	112,017 44	449,021 49
Clinton	117,571 25	17,062 54	141,728 21	480,827 41
Columbia	114,097 74	29,419 67	141,669 90	585,398 28
Cortland	91,768 69	15,826 84	97,433 08	334,557 93
Delaware	201,101 70	55,019 53	194,673 69	555,239 54
Dutchess	196,149 10	51,476 15	330,206 06	1,198,079 83
Erie	323,386 05	203,645 66	2,828,078 50	10,547,494 28
Essex	206,205 40	72,005 66	174,084 33	587,002 34
Franklin	164,726 98	96,010 25	121,699 18	528,156 31
Fulton	26,326 76	9,093 94	190,071 40	513,914 18
Genesee	202,062 12	147,407 95	103,077 96	539,716 75
Greene	110,265 32	64,739 81	81,040 26	382,369 84
Hamilton	74,796 87	.....	35,046 83	169,496 32
Herkimer	155,850 49	145,473 90	178,398 83	743,622 67
Jefferson	173,628 46	114,813 52	318,225 44	1,045,561 44
Lewis	140,925 96	28,336 22	85,829 36	301,905 79
Livingston	135,766 62	82,191 88	157,956 50	523,715 51
Madison	130,847 10	61,419 83	185,128 11	623,619 50
Monroe	289,947 26	134,544 93	1,404,214 34	5,526,982 80
Montgomery	114,883 30	77,097 69	211,587 76	820,839 62
Nassau	635,997 31	304,319 85	533,398 52	2,121,550 84
New York (Greater)	.....	.....	37,696,355 79	204,084,835 30
Niagara	140,410 40	38,695 01	445,490 17	1,905,051 46
Oneida	204,599 84	77,000 39	642,193 20	2,434,610 30
Onondaga	272,673 65	155,099 69	840,966 79	4,100,486 53
Ontario	150,053 34	35,301 50	227,981 56	730,397 71
Orange	226,952 77	96,396 01	494,085 97	1,553,344 41
Orleans	100,604 04	92,951 32	103,007 52	415,813 74
Oswego	137,666 52	33,135 70	227,739 87	1,020,614 75
Otsego	152,618 07	47,069 51	200,873 13	615,786 76
Putnam	48,234 20	18,526 45	58,124 52	221,938 07
Rensselaer	110,939 34	41,455 00	504,437 06	2,140,910 29
Rockland	129,382 88	177,353 19	165,588 41	681,356 97
Saint Lawrence	303,567 12	94,733 09	299,061 02	944,184 22
Saratoga	196,441 84	381,500 79	128,363 86	914,703 48
Schenectady	50,164 82	24,445 84	459,536 05	1,594,653 48
Schoharie	72,154 50	25,324 60	93,045 73	244,967 99
Schuyler	55,803 31	30,270 39	48,609 83	175,683 53
Seneca	116,486 22	93,753 16	66,403 25	335,834 72
Steuben	262,840 59	72,221 93	340,207 09	1,047,988 29
Suffolk	884,694 57	146,169 92	513,577 58	2,019,911 98
Sullivan	173,150 70	41,660 30	117,357 63	436,329 11
Tioga	78,407 17	93,340 59	60,359 44	316,769 02
Tompkins	88,362 12	18,077 74	149,865 98	511,253 58
Ulster	208,002 09	42,813 58	337,512 06	1,025,388 34
Warren	153,566 78	6,689 92	125,917 64	551,842 36
Washington	122,499 62	134,760 38	131,328 86	543,959 13
Wayne	186,022 14	112,372 07	166,357 37	585,916 42
Westchester	1,107,992 21	1,574,343 78	1,896,538 32	8,667,186 79
Wyoming	128,190 93	76,437 25	124,146 29	409,608 51
Yates	63,572 48	41,563 17	43,730 31	188,007 38
Total	$10,721,728 28	$5,999,520 07	$56,689,438 52	$278,177,411 72

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES.	RECEIPTS.			
	Liquor licenses.	Recording mortgages.	Taxes on bank stock.	From State for public schools.
Albany	$182,823 75	$13,319 24	$71,577 71	$92,415 72
Allegany	2,241 92	8,745 80	15,513 43	69,255 98
Broome	36,096 47	8,337 94	14,804 21	75,065 63
Cattaraugus	26,938 70	5,926 69	27,171 19	90,957 55
Cayuga	32,104 05	3,407 53	12,328 62	61,435 33
Chautauqua	41,182 05	10,789 33	27,089 54	116,225 15
Chemung	40,336 80	3,844 99	12,020 13	46,477 14
Chenango	6,659 19	2,547 91	15,852 68	64,646 46
Clinton	17,511 39	1,815 41	11,804 89	52,179 82
Columbia	25,212 56	2,056 84	13,661 28	39,958 41
Cortland	7,652 57	1,741 95	9,527 93	38,819 42
Delaware	2,275 86	6,599 97	14,755 26	89,693 47
Dutchess	44,601 63	7,352 52	31,849 90	61,684 01
Erie	721,375 94	73,456 32	168,439 29	263,088 79
Essex	9,431 65	1,389 76	5,416 22	47,290 54
Franklin	12,648 80	2,999 05	12,916 06	59,487 85
Fulton	22,112 48	2,278 19	23,348 78	41,182 12
Genesee	16,216 58	3,336 38	9,803 22	37,904 36
Greene	12,782 17	954 34	7,591 13	38,229 03
Hamilton	2,107 33	.....	.....	8,659 41
Herkimer	35,831 24	3,998 85	24,234 74	60,508 42
Jefferson	32,514 74	5,644 71	15,900 74	103,864 49
Lewis	6,736 67	1,311 87	2,714 16	51,094 88
Livingston	8,782 13	2,402 87	5,916 57	42,316 47
Madison	14,358 23	3,331 53	8,160 13	57,828 91
Monroe	234,678 73	103,952 28	64,546 91	153,385 97
Montgomery	38,012 36	3,722 04	25,065 76	39,592 11
Nassau	57,669 01	30,587 49	18,365 60	68,129 91
New York (Greater)	5,713,961 91	1,283,328 61	3,489,313 67	2,888,379 80
Niagara	96,863 12	10,886 26	21,011 82	72,918 74
Oneida	134,735 00	15,312 14	74,355 32	136,674 16
Onondaga	179,490 00	22,924 29	59,090 47	140,834 18
Ontario	16,965 50	4,849 83	11,638 99	58,219 97
Orange	70,971 66	9,777 07	36,129 76	83,739 59
Orleans	9,714 55	2,563 68	6,663 76	37,352 59
Oswego	41,657 97	11,166 46	11,681 57	86,606 23
Otsego	10,370 45	5,417 89	19,931 24	79,835 04
Putnam	4,882 74	1,904 50	3,271 98	13,327 73
Rensselaer	117,594 37	7,491 47	38,063 44	79,502 62
Rockland	24,877 92	5,439 03	7,400 85	33,962 54
Saint Lawrence	22,019 74	7,913 16	21,630 03	125,071 88
Saratoga	38,927 78	3,068 28	12,048 07	64,426 09
Schenectady	100,855 63	9,261 82	6,180 26	57,265 74
Schoharie	3,411 37	689 82	5,349 94	39,025 86
Schuyler	2,621 42	819 43	1,282 42	22,815 82
Seneca	9,698 79	1,950 28	4,153 08	24,305 30
Steuben	37,758 57	4,126 96	14,655 87	106,006 92
Suffolk	40,838 87	18,732 09	22,179 30	76,644 89
Sullivan	14,397 89	3,340 52	4,751 49	42,440 03
Tioga	6,666 77	1,300 70	7,903 05	43,190 67
Tompkins	10,958 24	3,716 06	9,987 86	44,009 66
Ulster	48,499 08	4,053 72	23,349 72	69,077 67
Warren	17,341 10	1,805 89	14,722 39	34,098 49
Washington	13,627 29	2,911 89	13,391 82	63,883 59
Wayne	11,627 88	3,826 07	10,669 91	61,564 64
Westchester	267,481 10	49,078 82	42,677 01	196,220 94
Wyoming	4,473 89	2,570 93	6,344 91	44,817 85
Yates	72 75	1,330 68	4,631 95	27,583 32
Total	$8,764,258 35	$1,817,410 15	$4,674,838 03	$6,825,178 72

— Concluded.

and personal estate in the State of New York, etc.

COUNTIES.	RECEIPTS—(*Concluded*). Other sources including licenses, fees and water rents.	Aggregate.	Bonded indebtedness.	Temporary indebtedness.	Sinking funds.
Albany	$1,381,766 09	$1,741,902 51	$9,774,050	$278,956	.....
Allegany	22,768 18	118,525 26	419,892	.....	.....
Broome	11,456 03	145,760 28	1,396,719	68,808	.....
Cattaraugus	23,850 68	174,844 81	1,112,124	.....	$210,226
Cayuga	14,585 51	123,861 04	43,500	.....	.....
Chautauqua	454,477 66	649,763 73	3,250,867	104,254	83,700
Chemung	49,379 37	152,058 43	1,412,492	.....	.....
Chenango	20,987 87	110,694 11	468,596	14,000	.....
Clinton	67,754 25	151,065 76	732,625	.....	.....
Columbia	14,225 49	95,114 58	467,100	21,500	.....
Cortland	91,569 90	149,311 77	979,299	.....	.....
Delaware	2,725 10	116,049 66	315,300	.....	.....
Dutchess	97,436 54	242,924 60	2,462,234	12,000	.....
Erie	77,339 75	1,303,700 09	34,297,294	.....	.....
Essex	58,471 91	122,000 08	597,706	.....	1,000
Franklin	63,551 90	151,603 66	1,148,933	.....	.....
Fulton	165,259 92	254,181 49	1,224,250	79,060	49,731
Genesee	25,384 01	92,644 55	745,100	.....	.....
Greene	5,285 15	64,841 81	534,350	50	10,000
Hamilton	.....	10,766 74	205,000	.....	.....
Herkimer	77,181 33	201,754 58	2,088,040	.....	33,155
Jefferson	178,360 62	336,285 30	2,100,650	.....	.....
Lewis	12,549 55	74,407 13	258,721	.....	.....
Livingston	36,017 65	95,435 69	421,358	2,500	10,000
Madison	48,937 76	132,616 56	1,024,362	.....	5,700
Monroe	330,763 33	887,327 22	18,041,752	1,671,975	1,275,692
Montgomery	24,443 02	130,835 29	2,135,510	.....	18,000
Nassau	142,415 94	317,167 95	6,155,637	.....	.....
New York (Greater)	36,809,349 18	50,184,333 06	1,164,440,884	.....	299,179,241
Niagara	658,518 35	860,198 29	4,557,742	.....	.....
Oneida	306,675 20	667,751 82	3,675,148	12,000	41,000
Onondaga	900,385 37	1,302,724 31	12,437,799	148,367	81,498
Ontario	87,430 50	179,104 79	1,113,119	.....	108,446
Orange	225,596 07	426,214 15	2,572,633	23,100	129,551
Orleans	23,080 04	79,374 62	144,155	.....	.....
Oswego	239,062 55	390,174 78	1,729,821	.....	58,963
Otsego	37,734 83	153,289 45	690,941	4,400	14,000
Putnam	9,319 57	32,706 52	264,000	.....	15,897
Rensselaer	51,218 09	293,869 99	6,301,644	.....	260,893
Rockland	31,293 62	102,973 96	1,074,383	75,710	.....
Saint Lawrence	104,512 17	281,146 98	1,282,279	20,104	872
Saratoga	60,821 69	179,291 82	1,867,851	.....	.....
Schenectady	153,019 33	326,582 78	5,927,275	485,207	855,990
Schoharie	6,218 93	54,695 92	247,535	.....	.....
Schuyler	1,956 54	29,495 63	216,610	.....	.....
Seneca	21,988 95	62,096 40	608,330	.....	.....
Steuben	109,566 94	272,115 26	750,000	.....	.....
Suffolk	46,930 43	205,325 38	787,832	.....	1,500
Sullivan	19,665 07	84,595 00	1,183,981	.....	.....
Tioga	9,114 22	68,175 41	490,620	.....	.....
Tompkins	12,857 75	81,529 57	1,802,663	.....	.....
Ulster	108,981 07	253,961 26	1,386,552	.....	.....
Warren	49,945 69	117,913 56	118,000	20,000	.....
Washington	10,720 81	104,535 40	388,059	.....	891
Wayne	19,778 74	107,467 24	152,900	.....	6,104
Westchester	1,425,603 98	1,981,061 15	35,091,031	451,720	3,010,771
Wyoming	51,670 62	109,878 18	472,250	6,300	19,741
Yates	922 94	34,541 64	283,992	.....	.....
Total	$45,092,883 75	$67,174,569 00	$1,345,873,490	$3,500,011	$305,482,622
		State	108,355,660	.....	26,013,597
			$1,454,229,150	$3,500,011	$331,496,219

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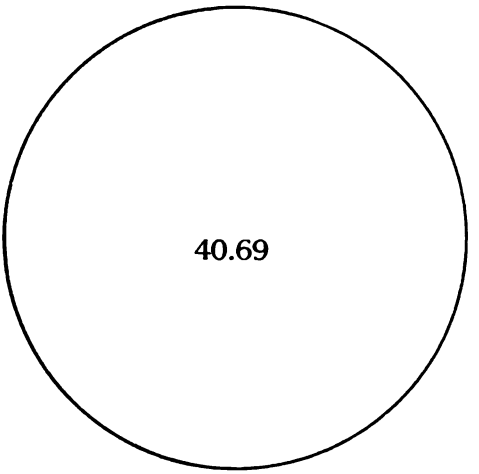
TOWNS OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR TOWN PURPOSES FOR THE YEAR 1913



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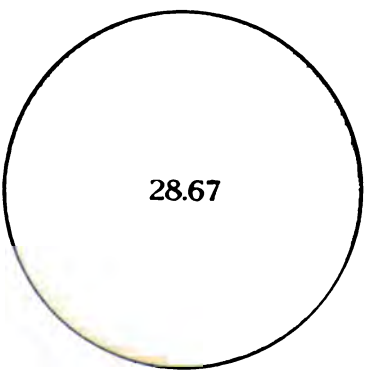

Harrison

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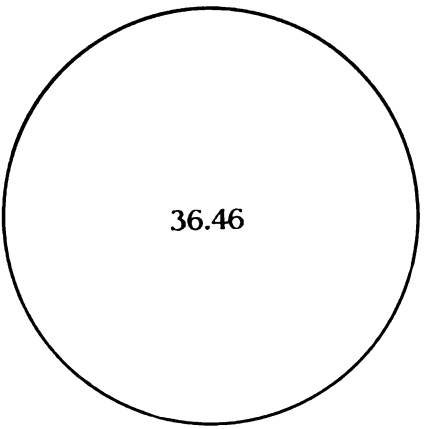
Morehouse

Hamilton County

TOWNS OF THE STATE HAVING THE HIGHEST TAX PER CAPITA FOR TOWN PURPOSES FOR THE YEAR 1913



Scarsdale

Westchester County

Inlet

Hamilton County

Long Lake

Hamilton County

TAX LAW

TAX LAW

AN ACT in relation to taxation, constituting chapter sixty (60) of the consolidated laws.

[Laws 1909, Chapter 62.]

[As amended by Laws 1910, 1911, 1912, 1913 and 1914.]

TAX LAW

Article 1. Taxable property and place of taxation (§§ 1-17).
2. Mode of assessment (§§ 20–49).
3. Equalization of assessment and levy of tax (§§ 50–64).
4. Collection of taxes (§§ 69–95).
5. Collection of nonresident taxes (§§ 100–109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120–143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150–160).
8. State board of tax commissioners and state board of equalization (§§ 170–178).
9. Corporation tax (§§ 180–207).
10. Taxable transfers (§§ 220–245).
11. Tax on mortgages (§§ 250–267).
12. Tax on transfers of stock (§§ 270–280).
13. Procedure (§§ 290–307).
14. Laws repealed; when to take effect (§§ 320, 321).
15. Tax on secured debts (§§ 330–337).

ARTICLE 1

Taxable Property and Place of Taxation

Section 1. Short title.
2. Definitions.
3. Property liable to taxation.
4. Exemption from taxation.
5. Taxation of lands sold or leased by the state.
6. The assessment of real and personal property.
7. When property of nonresidents is taxable.
8. Place of taxation of property of residents.
9. Place of taxation of real property.
10. Taxation of real property divided by line of tax district.
11. Place of taxation of property of corporations.
12. Taxation of corporate stock.
13. Stockholders of bank taxable on shares.
14. Place of taxation of individual bank capital.
15. Report of exempt property.
16. Exemption and reduction in assessment of lands planted with trees for forestry purposes.
17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes.

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax district" as used in this chapter, means a political subdivision of the state having a board of assessors authorized to assess property therein for state and county taxes.

2. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or

affixed to the same; all wharves and piers, including the value of the right to collect wharfage, cranage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

4. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the

continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

5. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.

2. Property of this state other than its wild or forest lands in the forest preserve.

3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be pre-

sented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of ..... dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes. (As amended by L. 1914, chapter 278.)

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary,

hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used

for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate in any village of the third or fourth class, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real property of a minister of the gospel or priest who is regularly engaged in performing his duties as such, or permanently disabled by impaired health from the performance of such

duties, or over seventy-five years of age, and the personal property of such minister or priest, but the total amount of such exemption on account of both real and personal property shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the pro-

ceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof. (Former sec. 4, subd. 7a without change.)

21. Household furniture and personal effects to the value of one thousand dollars. (Added by L. 1912, ch. 267.)

§ 5. Taxation of lands sold or leased by the state. All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

§ 6. The assessment of real and personal property. All real and personal property subject to taxation shall be assessed at the full value thereof, provided, however, that the owner of personal property shall be allowed a deduction from the full value of all his taxable personal property to the extent of the just debts owing by him but no such deduction shall be allowed by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation. (As amended by L. 1914, ch. 277.)

§ 7. When property of nonresidents is taxable. 1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such busi-

ss is carried on, to the same extent as if they were residents the state.

2. The personal property of nonresidents of the state having actual situs in the state, and not forming a part of capital ɿested in business in the state, shall be assessed in the name the owner thereof for the purpose of identification and ɛed in the tax district where such property is situated, unless ɜmpt by law. This subdivision shall not apply to money, or ɡotiable collateral securities, deposited by, or debts owing to, ɛh nonresidents nor shall it be construed as in any manner difying or changing the law imposing a tax on real estate mortɡe securities.

§ 8. **Place of taxation of property of residents.** ery person shall be taxed in the tax district where he resides en the assessment for taxation is made, for all personal propy owned by him, or under his control as agent, trustee, guarn, executor or administrator. Where taxable personal property in the possession or under the control of two or more agents, stees, guardians, executors or administrators residing in differ- tax districts, each shall be taxed for an equal portion of the ue of such property so held by them. Rents reserved in any se in fee or for one or more lives or for a term more than twenty- years and chargeable upon real property within the state, shall taxable to the person entitled to receive the same, as personal ɔperty in the tax district where such real property is situated, a principal sum, the interest of which at the legal rate per anm shall produce a sum equal to such annual rents, and if paye in anything except money, at the value of the rents in money be ascertained by the assessors, the value of each rent to be assed separately, and for the purpose of the taxation thereof such 'son is to be deemed a resident of such tax district. When a per- shall have acquired a residence in a tax district, and shall have ɜn taxed therein, such residence shall be presumed to continue the purpose of taxation until he shall have acquired another ɪidence in this state or shall have removed from this state. The ɪidence of a person on July first shall be deemed his resiɪce for the purpose of assessment and taxation during that ar. If he shall have actually and in good faith changed his

residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the state board of tax commissioners, subject to review by the court. (As amended by L. 1914, chapter 277.)

§ 9. Place of taxation of real property. Real property shall be assessed in the tax district in which it is situated. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it. (As amended by L. 1911, Chapter 315.)

§ 10. Taxation of real property divided by line of tax district. If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, or if the farm or lot consists of two or more parcels, with separate dwelling-houses or other principal buildings, the portion of such farm, lot or tract of land lying in each district shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the

nth of May; but if such election is not made, the property shall assessed in the tax districts in which it is located. (As ended by L. 1914, ch. 66.)

11. Place of taxation of property of corporations. e real estate of all incorporated companies liable to taxation ll be assessed in the tax district in which the same shall lie, he same manner as the real estate of individuals. All the per- al estate of every incorporated company liable to taxation on capital shall be assessed in the tax district where the principal e or place for transacting the financial concerns of the com- y shall be, or if such company have no principal office, or e for transacting its financial concerns, then in the tax dis- t where the operations of such company shall be carried In the case of a toll bridge, the company owning such lge shall be assessed in the tax district in which the tolls are ected; and where the tolls of any bridge, turnpike, or canal ipany are collected in several tax districts, the company shall assessed in the tax district in which the treasurer or other er authorized to pay the last preceding dividend resides.

12. Taxation of corporate stock. The capital stock of ry company liable to taxation, except such part of it as shall e been excepted in the assessment-roll or shall be exempt by , together with its surplus profits or reserve funds exceeding per centum of its capital, after deducting the assessed value of real estate, and all shares of stock in other corporations actually ied by such company which are taxable upon their capital stock er the laws of this state, shall be assessed at its actual value.

13. Stockholders of bank taxable on shares. The kholders of every bank or banking association organized under authority of this state, or of the United States, shall be as- ed and taxed on the value of their shares of stock therein; l shares shall be included in the valuation of the personal perty of such stockholders in the assessment of taxes in the district where such bank or banking association is located, not elsewhere, whether the said stockholders reside in said district or not.

§ 14. Place of taxation of individual bank capital. Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of August in each year, a full and complete list and statement of all property situated within their respective districts exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the state board of tax commissioners, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the state board of tax commissioners, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The state board of tax commissioners shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the state board of tax commissioners, on or before the first day of September in each year, and the state board of tax commissioners shall tabulate such statements, and on or before the first day of February in each year, cause to be published in their annual report to the legislature, a complete tabulated statement, based upon

e statement so transmitted to the state board of tax commis-
ners, of all real estate in the several counties of the state
ich is exempt from taxation. Immediately upon the receipt of
e completed reports by the various clerks of the boards
supervisors, and the city clerk of the city of New York, those
icials shall prepare a tabulated statement of the returns re-
ved and shall post a copy thereof in a conspicuous place, and
all cities of the state cause a copy thereof to be published in the
icial paper or papers of said city twice, with an interval be-
een publications of three weeks. The expense of such pub-
ation shall be a city charge and shall be audited and paid in the
ne manner as charges for other city notices are audited and
id.

§ 16. Exemption and reduction in assessment of nds planted with trees for forestry purposes. When-
er the owner of lands, to the extent of one or more acres and not
ceeding one hundred acres, shall plant the same for forestry pur-
ses with trees to the number of not less than eight hundred to
e acre, and whenever the owner of existing forest or brush lands
the extent of one or more acres and not exceeding one hundred
res, shall underplant the same with trees, to the number of not
ss than three hundred to the acre, and proof of that fact shall be
ed with the assessors of the tax district or districts in which
ich lands are situated as hereinafter provided, such lands
forested shall be exempt from assessment and taxation
r any purpose for a period of thirty-five years from the
ate of the levying of taxes thereon immediately following such
lanting, and such existing forest or brush lands so underplanted
all be assessed at the rate of fifty per centum of the assessable
aluation of such land exclusive of any forest growth thereon for
period of thirty-five years from the date of the levying of taxes
ereon immediately following such underplanting. The owner
r owners of lands forested as above provided, in order to secure
e benefits of this section, shall file with the conservation com-
ission an affidavit making the due proof of such planting or
nderplanting and setting forth an accurate description of such
ands, the town and county in which the same are situated, the

number of trees planted or underplanted to the acre and the number of acres so forested, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit it shall be the duty of the conservation commission to cause an inspection of such forested lands to be made by a competent forester or other employee of said commission who shall make and file with said commission a written report of such inspection. If the commission is satisfied from the said affidavit and the report of inspection that the lands have been forested as above provided, in good faith and by adequate methods to produce a forest plantation, and are entitled to the exemption of assessment or to a reduction of assessment as provided in this section, it shall make and execute a certificate under the seal of its office, and file the same with the county treasurer of the county in which the lands so forested are located, which certificate shall set forth a description of the lands affected by this section, the area and owner or owners thereof, the town or towns in which the same are situated, the description upon the last assessment-roll which included said lands, the period of exemption or of reduction of assessment to which such lands are entitled and the date of the expiration of such exemption or reduction of assessment. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the lands described therein are located within ten days after receipt thereof a certified copy of such certificate, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll prepared for the assessment of lands within such tax district, and shall exempt, or reduce the assessment upon, the lands so described as hereinbefore provided, and shall insert upon the margin of said assessment-roll opposite the description of said lands, a statement that in accordance with the provisions of this section of the tax law said lands are exempt from taxation or that the assessment thereof is reduced fifty per centum as the case may be and insert also in the margin the date of the expiration of such exemption or reduction of assessment and such lands shall continue to be exempted, assessed and carried in such manner upon the assessment-rolls of such town until the date of the expiration of

h exemption or reduction of assessment. Lands which have n forested as above provided within three years prior to the ing effect of this section may come within its provisions if plication therefor is made to the conservation commission hin one year from the time when this section takes effect, except as provided by this section the period of exemption reduction as certified to by the conservation commission shall exceed the period of thirty-five years from the date of the ginal planting. Lands situated within twenty miles of the corate limits of a city of the first class, or within ten miles the corporate limits of a city of the second class, or within miles of the corporate limits of a city of the third class, within one mile of the corporate limits of an incorporated age shall not be entitled to the exemption or reduction of essment provided for by this section. In the event that ds exempted or reduced in taxation as above provided shall, act of the owner or otherwise, at any time during the period exemption or reduction in taxation cease to be used exclusively a forest plantation to the extent provided by this section to itle such land to the privileges of this section, the said exemp- n and reduction in taxation provided for in this section shall longer apply and the assessors having jurisdiction are hereby powered and directed to assess the said land at the value and the manner provided by the tax law for the general assessment land. If any land exempted under this section continues to used exclusively for the growth of a planted forest after the piration of the period of exemption provided hereby, the d shall be assessed at its true value and the timber growth reon shall be exempt from taxation, except if such timber ll be cut before the land has been duly assessed and taxes gularly paid for five consecutive years after the exemption riod has expired, such timber growth shall be subject to a of five per centum of the estimated stumpage value at the e of cutting, unless such cuttings are thinnings for stimulat- growth and have been made under the supervision of the nservation commission. Whenever the owner shall propose to ke any cutting of such timber growth for a purpose other than thinning as above provided, he shall give thirty days' notice

to the assessors of the tax district on which the land is located, who shall forthwith assess the stumpage value of such proposed cutting, and such owner shall pay to the collector of the town in which such land is situated before cutting such timber five per centum of such assessed valuation. If such owner shall fail to give such notice and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction. [Added by L. 1912, ch. 249.]

§ 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. Application for such classification shall be made in duplicate and accompanied by a plot and description of the land, and such other information as the commission may require. Upon the filing of such application it shall be the duty of the commission to cause an inspection of such land to be made by a competent forester for the purpose of determining whether or not it is of a suitable character to be so classified. If the commission shall determine that such land is suitable to be so classified, it shall submit to the owner a plan for the further management of said land and trees and shall make and execute a certificate under the seal of the commission and file the same with the county treasurer of the county in which the land is located, which certificate shall set forth a description and plot of the land so classified, the area and owner thereof, the town or towns in which the same is situated, and that

land has been separately classified for taxation in accordance
the provisions of this section. Upon the filing of such certifi-
it shall be the duty of the county treasurer to file with the as-
rs of the tax district in which the land described therein is
ed, within ten days after receipt thereof, a certified copy of
certificate. So long as the land so classified is maintained
wood lot, and the owner thereof faithfully complies with all
provisions of this section and the instructions of the commis-
it shall be assessed at not to exceed ten dollars per acre and
l annually on that basis. In fixing the value of said lands
ssessment, the assessors shall in no case take into account the
of the trees growing thereon, and said land shall not be as-
d at a value greater than other similar lands within the same
listrict, which contain no forest or tree growth, are assessed.
assessors of each tax district where said land so classified is
ed shall insert upon the margin of said assessment and op-
e the description of such land a statement that said land is
sed in accordance with the provisions of this section. In the
that land so classified as above prescribed shall at any time
ct of the owner or otherwise cease, in the judgment of the
nission, to be used exclusively as a wood lot to the extent
ided by this section to entitle the owner of such land to
privileges of this section, the exemption and valuation in
ion provided for in this section shall no longer apply and
ssessors having jurisdiction shall, upon the direction of the
nission assess the said land at the value and in the manner
ided by the tax law for the general assessment of land.
never the owner shall propose to cut any live trees from
land, except for firewood or building material for the do-
ic use of said owner or his tenant, he shall give the com-
ion at least thirty days' notice prior to the time he desires
gin cutting, who shall designate for the owner the kind and
ber of trees, if any, most suitable to be cut for the purpose
which they are desired, and the cutting and removal of the
so designated shall be in accordance with the instructions of
commission. After such trees are cut and before their re-
l from the land, the owner shall make an accurate measure-
t or count of all of the trees cut and file with the assessors of

the tax district a verified, true and accurate return of such measurement or count and of the variety and value of the trees so cut. The assessors shall forthwith assess the stumpage value of the timber so cut, and such owner shall pay to the tax collector of the town in which such land is situated, before the removal of any such timber, five per centum of such valuation. If such owner shall fail to give such notices and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction. (Added by L. 1912, ch. 363.)

ARTICLE 2
Mode of Assessment

tion 20. Ascertaining facts for assessment.
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§ 20. Ascertaining facts for assessment. The assessors in each tax district shall annually between May first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein, except that in towns containing an incorporated village having a population of more than ten thousand inhabitants, according to the last state census, the assessors may have from April fifteenth until July first to ascertain the taxable property and names of persons taxable in such towns, and except that in towns containing an incorporated city having a population of more than ten thousand inhabitants, according to the last state census, where said city so situated shall have its own separate board of assessors, the town assessors may have from May first to July first to ascertain the taxable property and names of persons taxable in such towns, and provided that the town board in any town may, by resolution, determine that a longer time is required by the assessors of the town than is hereinabove provided for, and may, in such resolution, determine that the assessors of such town shall begin their work at a time after the first day of January in any year to be fixed in such resolution. The comptroller shall on or about May fifteenth in each year transmit to the assessors of each tax district a statement of all lands owned by the state in such district, and such statement shall be used by the assessors in making up their assessment-rolls and shall be considered by them as their authority to assess to the state such of the lands described thereon as are legally subject to taxation. (As amended by L. 1911, chs. 116 and 805, and L. 1912, ch. 270.)

§ 21. Preparation of assessment-roll. They shall prepare an assessment-roll or rolls, the form of which shall be prescribed or approved by the state board of tax commissioners, so

ssified and arranged with respect to number of parts and num- of columns in each part and with such entries and descriptions shall be sufficient to identify each separately assessed parcel or tion of real estate with the approximate quantity of the square t, square rods or acres contained in such parcel or portion or a ement of the linear dimensions thereof; each special franchise l the names of all persons and corporations taxable on personal perty, capital stock or capital invested in business. Assess- nts of real property, other than special franchises, shall be car- l in a separate part of the roll from the assessments of per- al property.

The form of assessment-roll prescribed or approved by the e board of tax commissioners shall provide for the indication reon, in appropriate columns, of the name of the village, if in illage, the number of the school district and the name or num- of any special district in which a special tax is levied for dis- t purposes, in which each parcel or portion of real property l each special franchise described on such roll is situated or in ich each person or corporation subject to taxation for personal perty in the tax district pursuant to this chapter, resides, car- on business, has its principal place of business or in which its rations are carried on or where the personal property is located, the case may be, and shall also provide for the entry of the essments of real property, special franchises and personal prop- y respectively, made pursuant to this chapter, and of the appor- nments made pursuant to section forty of this chapter. Pro- ion shall also be made thereon for the separate entry of the ount of tax levied respectively for state, county, city, town, hway or special district purposes, against each parcel or por- n of real property, each special franchise and each person or poration for personal property, together with the date of pay- nt thereof and such other items and detail as may be required. e state board of tax commissioners shall adopt regulations for preparation of the assessment-roll and shall advise with and struct boards of assessors and other officers as to their duties in spect thereto. (As amended by L. 1911, ch. 315; L. 1912, ch. 6, and L. 1914, ch. 277.)

§ **21-a. Assessment-rolls in cities.** In all cities there shall be an additional column in the assessment-roll before the column in which is set down the value of real property, and in such additional column there shall be set down the value of the land exclusive of buildings thereon. The total assessment only can be reviewed. (Added by L. 1911, chap. 117.)

§ **21-b. Assessment of certain real property in Suffolk and Herkimer counties.** Real property within the counties of Suffolk or Herkimer owned by a single individual or corporation, or in common by two or more individuals or corporations, or both, shall not for the purpose of assessment or taxation be deemed to be separable into parcels, from the fact that the same is, or at any time has been subdivided into lots, plots or other subdivisions but all portions, lots, plots or subdivisions into which a single tract of land has been subdivided shall, so long as they remain in a common ownership, be held and treated for the purpose of assessment and taxation and sale for taxes as a single tract, and shall be so assessed. The assessors may, for the purpose of identification add to the metes and bounds, or other means by which any such tract is described, a reference to the map showing the subdivisions of such property, and the date of filing the same in the office of the clerk of the county in which such property is located, and may state the number of lots embraced in such description by lot numbers or grouped within including figures without unnecessary repetition, but no assessment shall be invalidated by the fact that any tract assessed as a single parcel is, or may be, composed of two or more parcels owned separately by two or more individuals, nor by any error of the assessors in respect of the ownership of any parcel assessed. (Added by L. 1912, chap, 269, and amended by L. 1914, chap. 484.)

§ **22. Assessment of state lands.** All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar

ds of individuals within the counties where situated. On or ore August first in every year the assessors of the town within ich the lands so belonging to the state are situated shall file the office of the comptroller and of the conservation commis- ı, a copy of the assessment-roll of the town, which in addition the other matter now required by law, shall state and specify ich and how much, if any, of the lands assessed are forest lands, l which and how much, if any, are lands belonging to the :e; such statements and specifications to be verified by the oaths a majority of the assessors. The comptroller shall thereupon l before the first day of September following, and after hearing assessors and the conservation commission, if they or any of m so desire, correct or reduce any assessment of state lands ich may be in his judgment an unfair proportion to the remain- assessment of land within the town, and shall in other respects ›rove the assessment and communicate such approval to the essors. No such assessment of state lands shall be valid for ' purpose until the amount of assessment is approved by the ıptroller, and such approval attached to and deposited with assessment-roll of the town, and therewith delivered by the essors of the town to the supervisor thereof or other officer au- rized to receive the same from the assessors. No tax for the ction of a school-house or opening of a road shall be imposed the state lands unless such erection or opening shall have first ›n approved in writing by the conservation commission. (As ended by L. 1912, ch. 245.)

§ 23. Banks to make report. The chief fiscal officer of ery bank or banking association organized under the authority this state, or of the United States, shall, on or before the first y of July, in each year, furnish the assessors of the tax district which its principal office is located a statement under oath of the ndition of such bank or banking association on the first day of ıne next preceding, stating the amount of its authorized capital ck, the number of shares and the par value of the shares thereof, e amount of stock paid in, the amount of its surplus and of its ıdivided profits, if any, a complete list of the names and resi- nces of its stockholders and the number of shares held by each.

In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any

ɔr reason whatsoever. Complaints in relation to the assess-
ıts of the shares of stock of banks and banking associations
le under the provisions of this article shall be heard and de-
ıined as provided in section thirty-seven of this chapter. The
. tax shall be in lieu of all other taxes whatsoever for
e, county or local purposes upon the said shares of stock, and
tgages, judgments and other choses in action and personal
ɔerty held or owned by banks or banking associations the
ıe of which enters into the value of said shares of stock shall
be exempt from all other state, county or local taxation. The
herein imposed shall be levied in the following manner: The
rd of supervisors of the several counties shall, on or before the
ɛenth day of December in each year, ascertain from an inspec-
. of the assessment-rolls in their respective counties, the number
hares of stock of banks and banking associations in each town,
, village, school and other tax district, in their several counties,
ɔectively, in which such shares of stock are taxable, the names
he banks issuing the same, respectively, and the assessed value
such shares, as ascertained in the manner provided in
article and entered upon the said assessment-rolls, and
ll forthwith mail to the president or cashier of each
said banks or banking associations a statement setting
h the amount of its capital stock, surplus and undivided
fits, the number of outstanding shares thereof, the value
each share of stock taxable in said county, as ascertained
the manner herein provided, and the aggregate amount of tax
be collected and paid by such bank and banking asso-
tion, under the provisions of this article. A certified copy
each of said statements shall be sent to the county treas-
ɔr. It shall be the duty of every bank or banking association to
lect the tax due upon its shares of stock from the several own-
of such shares, and to pay the same to the treasurer of the
ınty wherein said bank or banking association is located, and
the city of New York to the receiver of taxes thereof
or before the thirty-first day of December in said year;
d any bank or banking association failing to pay the said tax
herein provided shall be liable by way of penalty for the gross
ıount of the taxes due from all the owners of the shares of

stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax hereby imposed shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other tax districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board. The said board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect same, and to pay to the proper officer in each

such districts the proportion of such tax to which it is itled under the provisions of this chapter. The said county asurer shall have the same powers to enforce the collection l payment of said tax as are possessed by the officers v charged by law with the collection of taxes, and the said nty treasurer shall be entitled to a commission of one per tum for collecting and paying out said moneys, which commis- ı shall be deducted from the gross amount of said tax before same is distributed. In issuing their warrants to the collect- of taxes, the board of supervisors shall omit therefrom assess- ıts of and taxes upon the shares of stock of banks and bank- associations. Provided, that, in the city of New York statement of the bank assessment and tax herein pro- d for shall be made by the board of tax commissioners aid city, on or before the fifteenth day of December in each , and by them forthwith mailed to the respective banks and ing associations located in said city, and a certified copy of sent to the receiver of taxes of said city. The tax shall aid by the respective banks in said city to the said receiver xes on or before the thirty-first day of December in said year, said tax shall be collected by the said receiver of taxes and be by him paid into the treasury of said city to the credit ıe general fund thereof. This section is not to be con- d as an exemption of the real estate of banks or banking as- tions from taxation. No shares of stock of such banks and ing associations, by whomsoever held, shall be exempt from ax hereby imposed.

25. Individual banker, how assessed. Every indi- ıl banker doing business under the laws of this state must t before the fifteenth day of June under oath to the assessors e tax district in which any of the capital invested in such ng business is taxable, the amount of capital invested in banking business in such tax district on the first day of preceding. Such capital shall be assessed as personal rty to the banker in whose name such business is carried on.

6. Notice of assessment to bank or banking asso- ion. The assessors of every tax district shall, within ten days they have completed the assessment of the stock of a bank

or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required.

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June fifteenth, deliver to one of the assessors of the tax district in which the company is liable to be taxed and, if such tax district is in a county embracing a portion of the forest preserve, to the comptroller of the state, a written statement specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by the officer making the same to the effect that it is in all respects just and true. If such statement is not made within twenty days after the fifteenth day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the comptroller. Upon such statement being furnished and the costs of the suit being paid, the comptroller, if he shall be satisfied that such omission was not wilful, may, in his discretion, discontinue such suit.

29. County clerks to furnish data respecting porations. Between the first and fifteenth days of June each year the county clerk in each county of the state, pting counties containing a city of the second class and coun- wholly situate within the corporate limits of a city, shall pre- from the records in his office and mail to each of the clerks in his said county, a certified statement contain- he names of every stock corporation, whose certificate of incor- tion has been filed with him since his last preceding annual ments to said several town clerks, whose principal business or chief place of business is designated in its certificate of poration as being in such town or in any village or hamlet in, together with the fact of such designation and the names addresses of the directors of each such corporation so far as county clerk can discover the same from the certificate of poration or from the latest certificate of election of directors ch corporation filed in his office. Each town clerk receiving statement shall forthwith file the same in his office and mail tice of such filing to each of the assessors of his town. mer sec. 28a without change.)

30. Tax map in each tax district. The assessors may are or adopt for their use a tax map of their district, or uch portion of their district as lies within an incorporated ge, on which shall be shown each separately assessed parcel al property with its boundaries properly marked. When any l contains more than one acre its contents in acres shall be n upon said tax map. Each separately assessed parcel shall ven an identification number or numbers upon such map, and number or numbers shall not be changed except as may be sary when such parcel is altered or divided or merged with other parcel. The assessors shall make such changes from to year upon such tax map as may be necessary to keep the accurate. Such map shall be prepared and kept in accord- with such rules as the state board of tax commissioners may, time to time, prescribe. When such map shall have been ared and approved by the state board of tax commissioners,

* So in original.

reference to the lot, block and section numbers or other identification numbers of any parcel on said map shall be deemed a sufficient description of said parcel on the assessment-roll. (Added by L. 1911, chapter 315; former section 30, old number 29 repealed.)

§ 31. Surveys and maps of nonresident real property. (Section 31, old number 30, repealed by L. 1911, ch. 315.)

§ 32. Corporations, how assessed. (Section 32, old number 31, repealed by L. 1911, ch. 315.)

§ 33. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment. (Former sec. 32 without change.)

§ 34. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year. (As amended by L. 1914, ch. 277.)

§ 35. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of

e creditor. The assessors on receipt of such statement from the unty treasurer shall, within the time in which they are re- ired to complete the assessment-roll, enter therein the name of ch nonresident creditor, and the aggregate amount due him in ch tax district on the first day of May next preceding, in the ne manner as other personal property is entered on the roll, ling the name of the debtor owing such debt. Any agent glecting or refusing without good cause to furnish such state- nt to the county treasurer shall forfeit to the county in which debtor resides the sum of five hundred dollars, recoverable by district attorney, if the existence of such debts was known to agent. (Former sec. 34 without change.)

36. Notice of completion of assessment roll. The ssors shall complete the assessment-roll on or before the t day of August, and make out a copy thereof, to be left with of their number, and forthwith cause a notice to be con- uously posted in three or more public places in the tax dis- t, stating that they have completed the assessment-roll, and a copy thereof has been left with one of their number at a ified place, where it may be seen and examined by any person l the third Tuesday of August next following, and that on day they will meet at a time and place specified in the notice view their assessments. They shall also between the first and day of August mail a notice to each corporation and person esident of their town, who has filed with the town clerk, on efore the fifteenth day of July preceding, a written demand efor. Such notice shall specify each parcel of land assessed to corporation or nonresident and the assessed valuation thereof. n application by any such nonresident owner of real estate, y a corporation, having real estate in more than one tax dis- , the assessors shall fix a time subsequent to the third Tuesday ugust, but not later than the thirty-first day of August, for aring and to review their assessment. In any city the notice conform to the requirements of the law regulating the time, e and manner of revising assessments in such city. During ime specified in the notice the assessor with whom the roll is hall submit it to the inspection of every person applying for purpose. (Former sec. 35, as amended by L. 1909, ch. 403.)

§ 37. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. (Former sec. 36 without change.)

§ 38. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been

xed by the state board of tax commissioners, we have estimated ıe value of the said real estate at the sums which a majority of ıe assessors have decided to be the full value thereof; and, also, at the said assessment-roll contains a true statement of the ;gregate amount of the taxable personal estate of each and every ›rson named in such roll over and above the amount of debts ıe from such persons, respectively, and excluding such stocks : are otherwise taxable, and such other property as is exempt ' law from taxation, at the full value thereof, according to our 'st judgment and belief," which oath shall be written or printed ı said roll, signed by the assessors and certified by the officer. Former sec. 37 without change.)

§ 39. Filing of roll and notice thereof. In cities e assessment-roll when thus completed and verified shall be ed on or before September first, in the office of the city clerk, ere to remain for fifteen days for public inspection. The assess- 's shall forthwith cause a notice to be posted conspicuously in at ast three public places in the tax district and to be published in ıe or more newspapers, if any, published in the city, that such sessment-roll has been finally completed and stating that it has ›en so filed and will be open to public inspection. At the expira- on of such fifteen days, the city clerk shall deliver such roll to a ıpervisor of the tax district embraced therein. In towns, when ıe assessment-roll shall have been thus completed and verified, ıe assessors shall make two copies thereof, one of which shall be ·tained by them for the use of themselves and their successors in fice, and the other of which, duly certified by the said assessors be a copy of said assessment-roll, shall, on or before the fifteenth ıy of September, be filed in the office of the town clerk, and ıall thereupon become a public record. The assessors shall ırthwith cause a notice to be posted conspicuously in at least ıree public places in the tax district and to be published in one : more newspapers, if any, published in the town, that such as- ›ssment-roll has been finally completed and stating that such cer- fied copy has been so filed. The said original assessment-roll ıall on or before the first day of October be delivered to a super- isor of the tax district embraced therein. Notwithstanding the rovisions of this section, the board of supervisors of any county

may determine the number of copies of the town assessment-rolls of the towns of such county to be made, by whom such copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town. (Former sec. 38 without change.)

§ 40. Assessors to apportion valuation of railroad, telegraph, telephone, pipe line, or gas companies and of special franchises among school and special districts. The assessors of each town in which a railroad, telegraph, telephone, pipe line company, or gas company, including a company engaged in the business of supplying natural gas, is assessed by them, upon property lying in more than one school district therein or in one or more special districts therein in which a tax is levied for district purposes, shall, prior to the final completion of the roll pursuant to section thirty-nine of this chapter, apportion the assessed valuation of the property of each of such corporations among such school and special districts. Such apportionments shall be entered by the assessors in the appro- *by the assessors or a majority of them filed with the town clerk *priate column of the assessment-roll and a certificate thereof signed within five days thereafter, and thereupon the valuations so apportioned shall become the valuations of such property in such districts for the purpose of taxation. In case of failure of the assessors to act, the supervisors of the town shall make such apportionment on request of either the trustee of any school district or the officers of any special district or of the corporation assessed. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year. The assessors of each town in which an assessment has been made by the state board of tax commissioners in gross, upon a special franchise, lying in more than one school or other special district therein, shall within fifteen days after the receipt by the town clerk of the certified statement of the equalized valuation of such special franchise, as provided in section forty-five-a of this

* So in original.

apter, apportion the assessed valuation of each special franchise ıong such school and special districts. The apportionment shall signed by the assessors or a majority of them and be filed, within e days thereafter, with the clerk of the board of supervisors and duplicate thereof shall be filed with the town clerk. Such portionments shall be entered by the board of supervisors at eir annual meeting in the appropriate column of the assessment-ll for each town before the warrant is annexed thereto. The luations so apportioned shall be the valuations of the special ınchise in such school and special districts for the purpose of ɜation. The town clerk shall furnish the trustees of school ɜtricts a certified statement of the valuations apportioned to eir respective districts. Provided, however, that the valuations special franchises as determined by the state board of tax nmissioners and included in the town assessment rolls com-ɜted and filed in the town clerk's offices for the year nineteen ndred and eleven shall be taken by the boards of assessors as ɜ basis of the apportionment for school district purposes for the y of any school taxes which may be made prior to the receipt the town clerk of the statement of the assessments of special ınchises as finally fixed and equalized for the year nineteen ndred and twelve. (Former section 39, as amended by L. 12, ch. 271, and L. 1913, ch. 556.)

§ 41. Neglect or omission of duty by assessors. The ɜessors, in the execution of their duties, shall use the forms d follow the instructions transmitted to them, from time to ne, by the commissioners of taxes. If any assessor shall neg-ɜt or omit to perform any duty, the other assessors shall perform ch duty and shall certify upon the assessment-roll the name of ɜ delinquent assessor, stating therein the cause of such omission, d the assessment-roll, when otherwise made and completed in cordance with the requirements of this article, shall be deemed be the assessment-roll of all the assessors. If the assessors shall glect to meet for the purpose of hearing grievances any person grieved by the assessment may appeal to the board of supervisors its next meeting, which shall have the same power to review and rrect such assessment as the assessors have under this article. If

any assessor shall refuse or neglect to perform any duty or do any act required of him by this article, he shall forfeit to the county the sum of fifty dollars, to be recovered by the district attorney. (Former sec. 40 without change.)

§ 42. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve. (Former sec. 41 without change.)

§ 43. Assessment of special franchises. The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town or village. The value so fixed and determined shall be the full and actual value of such special franchise. (Former sec. 42 as amended by L. 1909, ch. 275; L. 1910, chs. 7 and 458; and L. 1911, ch. 804.)

§ 44. Report to state board of tax commissioners. Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the state board of tax commissioners containing a full description of every special franchise possessed or enjoyed by such person, copartner-

:hip, association or corporation, a copy of the special law, grant, ›rdinance or contract under which the same is held, or if possessed ·r enjoyed under a general law, a reference to such law, a statement ·f any condition, obligation or burden imposed upon such special ranchise, or under which the same is enjoyed, together with any ther information relating to the value of such special franchise, equired by the state board. The state board of tax commissioners ıay from time to time require a further or supplemental report rom any such person, copartnership, association or corporation ontaining information and data upon such matters as it may pecify. Every report required by this section shall have annexed ıereto the affidavit of the president, vice-president, secretary or ·easurer of the association or corporation, or one of the persons r one of the members of the copartnership making the same, to ıe effect that the statements contained therein are true. Such ·ard may prepare blanks to be used in making the reports re-ıired by this section. Every person, copartnership, association r corporation failing to make the report required by this section, r failing to make any special report required by the state board of ıx commissioners within a reasonable time specified by it, shall ›rfeit to the people of the state the sum of one hundred dollars ›r every such failure and the additional sum of ten dollars for ıch day that such failure continues, and shall not be entitled to ›view the assessment by certiorari, as provided by section forty-x of this chapter. (Former sec. 43 without change of substance.)

§ 45. Hearing on special franchise assessment. n making the full and actual valuation of a special franchise, ıe state board of tax commissioners shall immediately give notice ı writing to the person, copartnership, association or corporation ·ected stating in substance that such valuation has been made, ·e total valuation of such special franchise, and the valuation ·ereof in each city, town or village; and that the board will meet · its office in the city of Albany on a day specified in such notice, hich must not be less than twenty nor more than thirty days ·om the date of the notice, to hear and determine any complaint ·ncerning such valuation. Such notice must be served at least n days before the day fixed for the hearing; and it may be

served on a copartnership, association or corporation, by mailing a copy thereof to it at its principal office or place of business and on a person, either personally or by mailing it to him at his place of business or last known place of residence. Section thirty-seven of this chapter applies so far as practicable to a hearing by the state board of tax commissioners under this section. (Former sec. 44, as amended by L. 1911, ch. 804.)

§ 45-a. Fixing final valuation; final delivery of statement; information by local officers. 1. After the time fixed for hearing complaints the state board of tax commissioners shall, after making allowance for overvaluation, if any, in respect to the special franchise valued, inquire into and ascertain, as near as may be, the percentage of the full and actual value at which other real property in the city, town or village for which such valuation has been made is being assessed, and shall equalize the valuation of such special franchise to such amount as in their judgment will place it upon the same basis as the assessment of such other real property in such locality, and shall give notice in the manner provided in section forty-five of this chapter to the person, copartnership, association or corporation affected, and to each city, town or village in which such special franchise is subject to assessment that such equalization has been made, which notice shall state the full and actual value of such special franchise as finally fixed, and the value thereof as so equalized, and that the board will meet at a place and time to be specified in such notice, to hear and determine any complaint concerning such equalization. The board shall keep a record which shall show separately the amount of the full and actual value of each special franchise as finally fixed and determined and the amount to which it has been equalized. In ascertaining the basis of assessment of other real property or determining the final full and actual valuation, as provided in this section, the board may, in its discretion, take testimony and hear proof under oath or otherwise, and may avail itself of all information on the subject appearing of record in its office and all information which it may acquire in the discharge of its duties, and may employ its confidential agents, experts or other persons in procuring any information it may require for such pur-

ɔose. After the hearing of complaints as to such equalization, ınd after decision thereon, the board shall file with the clerk of he city or town in which such special franchise is subject to ssessment, a written statement duly certified by the secretary of he board of the valuation of each special franchise assessed herein as finally fixed and equalized. In a town, said statement hall specify the total amount of the assessment of each special ranchise, and the amount thereof in any village or villages herein. In the city of New York said statement shall be filed ·ith the department of taxes and assessments. Such statement hall be filed with the clerk of the town not later than the first ay of November, and with the clerk of the city, or the depart- ıent of taxes and assessments in the city of New York, not later ıan thirty days before the final completion, verification and filing f the assessment-roll. The board on filing said statement of the ıualized valuation of a special franchise, shall give to the person, ɔpartnership, association or corporation affected written notice ıereof, which notice shall contain a statement of the full and ·tual value of such special franchise as finally fixed and deter- ined and the amount to which it has been equalized, and such ɔtice may be served on a copartnership, association or corpora- ɔn by mailing a copy thereof to it at its principal office or place ' business, and on a person either personally or by mailing it to m at his place of business or last known place of residence.

2. Each city clerk shall, within five days after the receipt by m of the statement of the equalized valuation of a special fran- ise as fixed by the board, deliver a copy of such statement, cer- ied by him, to the assessors or other officers charged with the ıty of making local assessments in the said city. Each town ·rk shall, within five days after the receipt by him of the state- ent of the equalized valuation, deliver copies of such statement rtified by him, to the clerk of the board of supervisors of the unty, to the supervisor of the town, and to the assessors of the llage or villages within the town for which assessments have en made. The equalized valuation of every special franchise a city or village as so fixed by the board shall be entered by the sessors or other officers thereof in the proper column of the sessment-roll before the final revision and certification of such

roll by them and become part thereof with the same force and effect as if such assessment had been originally made by such assessors. The equalized valuation of every special franchise assessed in a town shall be entered by the county board of supervisors at their annual meeting in the proper column of the assessment-roll for each town before the warrant is annexed thereto, and become part thereof with the same force and effect as if such assessment had been originally made by the town assessors.

3. The final and equalized valuation of every special franchise as fixed by the board, shall be the assessed valuation on which all taxes, based on such special franchise for city, town, village, school, highway or other district purposes shall be levied for the ensuing year.

4. The assessors or other taxing officers, or other local officers in any city, town, village or district, or any state or county officer, shall on demand furnish to the state board of tax commissioners any information required by such board for the purpose of determining the value of a special franchise. (Added by L. 1911, ch. 804.)

§ **46. Certiorari to review assessment.** An assessment of a special franchise by the state board of tax commissioners may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of certiorari to review the assessment in a city or village must be presented within fifteen days after the final completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law, and in towns within thirty days after the final revision of the roll by the county board of supervisors and the annexation of their warrant thereto. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any

inisterial officer who performs any duty in the collection of said sessment in the same manner as though said local assessors or ficers had been parties to the proceeding. (Former sec. 45, as mended by L. 1911, ch. 804.)

§ 46-a. Allowing use of nineteen hundred and leven special franchise valuation. Nothing in the tax w as amended by chapter eight hundred and four of the ws of nineteen hundred and eleven contained shall reire the making and filing of new or further valuations special franchises in cities, towns or villages for hich valuations have already been made and certified for the ear nineteen hundred and eleven, nor affect in any manner the ecial franchise valuations made and certified to cities before is act takes effect, in accordance with the schedule of dates of rtification set forth in section forty-three of the tax law before e same was amended by chapter eight hundred and four of the ws of nineteen hundred and eleven and when the assessment-ll of any city of this state for the year nineteen hundred and velve shall be required by the charter of such city, to be finally mpleted, verified and filed on or before the fifteenth day of ecember, nineteen hundred and eleven, the assessors or other ficer or officers whose duty it is to make local assessments for id city, shall, before the final completion, verification and filing said assessment-roll, enter in the proper column of the assessent-roll the valuations of the special franchises subject to assessent in such city which were certified to the city clerk of such ty in accordance with the schedule of dates of certification set rth in section forty-three of the tax law before said amendment nineteen hundred and eleven, with the same force and effect if said valuations had been made as provided by sections fortyree, forty-five and forty-five-a of the tax law as amended by apter eight hundred and four of the laws of nineteen hundred d eleven, and such assessments may be reviewed in the manner escribed by article thirteen of this chapter, and that article plies so far as practicable to such assessments in the same man-r and with the same force and effect as if the assessment had en made by local assessors; a petition for a writ of certiorari

to review the assessment of such special franchises in such city must be presented within fifteen days after the final completion and filing of such assessment-roll. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to review such assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of said assessment in the same manner as though said local assessors or officers had been parties to the proceeding. (Added by L. 1911, ch. 875.)

§ 47. Tax commissioners to appear by counsel; employment of experts. In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners, said state board of tax commissioners is authorized to appear by counsel to be designated by the attorney-general. The attorney-general or such counsel may employ experts and the compensation of such counsel and experts and their necessary and proper expenses and disbursements, incurred or made in such proceeding, and upon any appeals therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. If provision shall not have been made for the payment of such expense in any year, then the officers who are empowered by law to make such provision in any county, city, town or other political subdivision of the state, are hereby authorized and directed to raise money to such an amount as may be necessary, in any manner provided by law for meeting expenses in anticipation of the collection of taxes and to pay such expense therefrom. The amount so raised shall be included in the amount to be raised by tax in the ensuing year. (As amended by L. 1911, ch. 471, and L. 1913, ch. 134.)

§ 48. Deduction from special franchise tax for ›cal purposes. If, when the tax assessed on any special fran-ıise is due and payable under the provisions of law applicable the city, town or village in which the tangible property is lo-ted, it shall appear that the person, copartnership, association corporation affected has paid to such city, town or village for ı exclusive use within the next preceding year, under any agree-ent therefor, or under any statute requiring the same, any sum ısed upon a percentage of gross earnings, or any other income, any license fee, or any sum of money on account of such special ınchise, granted to or possessed by such person, copartnership, sociation or corporation, which payment was in the nature of a ɪ, all amounts so paid for the exclusive use of such city, town village except money paid or expended for paving or repairing pavement of any street, highway or public place, shall be de-cted from any tax based on the assessment made by the state ard of tax commissioners for city, town or village purposes, but t otherwise; and the remainder shall be the tax on such special ınchise payable for city, town or village purposes. The cham-rlain or treasurer of a city, the treasurer of a village, the super-:or of a town, or other officer to whom any sum is paid for which person, copartnership, association or corporation is entitled to :dit as provided in this section, shall, not less than five nor ›re than twenty days before a tax on a special franchise is pay-le, make and deliver to the collector or receiver of taxes or other .cer authorized to receive taxes for such city, town or village, ı certificate showing the several amounts which have been paid ring the year ending on the day of the date of the certificate. ı the receipt of such certificate the collector, receiver or other icer shall immediately credit on the tax-roll to the person, co-rtnership, association or corporation affected the amount stated such certificate, on any tax levied against such person, co-rtnership, association or corporation on an assessment of a ›cial franchise for city, town or village purposes only, but no :dit shall be given on account of such payment or certificate in y other year, nor for a greater sum than the amount of the ›cial franchise tax for city, town or village purposes, for the rrent year; and he shall collect and receive the balance, if any, of :h tax as required by law. (Former sec. 46 without change.)

§ 49. Special franchise tax not to affect other tax. The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon, under or above any street, highway, public place or public waters, as described in subdivision three of section two, shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners. (Former sec. 47 without change.)

ARTICLE 3

Equalization of Assessment and Levy of Tax

Section 50. Equalization by board of supervisors.
51. Appointment of commissioners of equalization.
52. Examination of valuations.
53. Report to supervisors.
54. Description of real property.
55. Review of assessments against nonresident owners of rents reserved.
56. Correction of errors by board of supervisors.
57. Reassessment of property illegally assessed.
58. Levy of tax by supervisors.
59. Tax-roll and collector's warrant.
60. Statement of taxes upon certain corporations by clerk of supervisors.
61. Statement of valuation to be forwarded to state board of tax commissioners.
62. Abstract of warrant to be furnished county treasurer.
63. Errors in assessment-rolls.
64. Statistics of taxation, revenue and debt.

§ 50. Equalization by board of supervisors. 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, in accordance with the following equalization rule. First, the ratio or percentage which the assessed value of the real property in each district bears to its full value shall be established by the board upon proper inquiry and investigation conducted by it and shall be stated in a resolution by the board after such inquiry and investigation. Second, from such ratio or percentage values, the board shall then determine the aggregate full value of all real property of each tax district by dividing the assessed value

thereof by the ratio or percentage value as ascertained and fixed for that district. Third, the average rate of assessment of the real property in the county shall then be determined by dividing the aggregate assessed value of the real property in all the tax districts by the aggregate full value thereof as ascertained in the manner aforesaid. Fourth, the true equalized value for each tax district shall then be determined by multiplying the full value of such real property in that tax district by the average rate of assessment for the county. Fifth, deduct from or add to the assessed value of the several tax districts the difference between the assessed value and the equalized value as so ascertained so that the amount which the respective tax districts are increased or diminished from the assessed value will be shown, and the total assessed value for the county will not be increased or diminished. Any written or documentary evidence upon which the percentages for the several tax districts are determined by the board shall be preserved and the table of such percentages, employed in making the equalization, shall be reported forthwith by the clerk of said board to the state board of tax commissioners and shall be published in the proceedings of the board of supervisors. Such table shall also be published in the report of the state board of tax commissioners. In no instance, except as provided in subdivision two of this section, shall the board change the aggregate valuations of all the tax districts from the aggregate valuations thereof as made by the assessors.

2. The board of supervisors in any county of the state shall when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. The county treasurer shall annually between the date of the tax sale and the first day of December next succeeding, prepare and submit to the board of supervisors a list of all such lands so struck down to the county in any year and still remaining unredeemed. No such properties shall be so excluded from said tax rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. When-

ever such real property is so excluded from the tax rolls by the board, the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax rolls, shall be the aggregate valuation of the taxable real estate in the county. (As amended by L. 1911, ch. 801, and L. 1914, ch. 397.)

§ 51. Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another

commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars. (Source. L. 1896, ch. 820, sec. 1, without change of substance.)

§ 52. Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person of the same political faith as his prede-

cessor at the time of his appointment. (Source. L. 1896, ch. 820, sec. 2, as amended by L. 1904, ch. 155, sec. 1 without change of substance.)

§ 53. Report to supervisors. On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year. (Source. L. 1896, ch. 820, sec. 3 without change of substance.)

§ 54. Description of real property. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of real property as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description cannot be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands. (Former sec. 51, as amended by L. 1911, ch. 315.)

§ 55. Review of assessments against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll. (Former sec. 52 without change.)

§ 56. Correction of errors by board of supervisors. If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition. and shall tax the same at the rate per centum of the current year.

A copy of the petition under the second or third subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person alleged to be liable to taxation for the land omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such omitted land, an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll.

The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied. (Former sec. 53 without change.)

§ 57. Reassessment of property illegally assessed. Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied. (Former sec. 54 without change.)

§ 58. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuations as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property or property of incorporated companies or of the taxable rents reserved, the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax dis-

trict, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use. (Former sec. 55 without change.)

§ **59. Tax-roll and collector's warrant.** On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve not later, however, than the fifteenth day of April in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of June, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of June, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

2. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

3. To the supervisor of the town, all the moneys levied therein, to defray any other town expenses or charges.

4. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special ırpose in a city or town to be paid to any person or officer other an those named in this section, the warrant shall be varied so as conform to such direction. The warrant shall authorize the col- ·tor to levy such taxes by distress and sale, in case of nonpay- ·nt. The corrected assessment-roll, or a fair copy thereof, shall delivered by the board of supervisors to the collector of the tax ·trict on or before December fifteenth, in each year, unless other date is designated by the board of supervisors in the man- r above specified, then in that event, on or before such date so ·ignated. (Former sec. 56 without change of substance.)

§ 60. Statement of taxes upon certain corporations · clerk of supervisors. The clerk of each board of super- ·ors shall, within five days after the tax warrant is completed, iver to the county treasurer a statement showing the names, uation of property and the amount of tax of every railroad ·poration and telegraph, telephone and electric light line and ; company including a company engaged in the business of ·plying natural gas in each tax district in the county, and on usal or neglect so to do, shall forfeit to the county the sum one hundred dollars, to be sued for by the district attorney the name of the county. (Former sec. 57, as amended by L. 13, ch. 556.)

§ 61. Statement of valuation to be forwarded to ıte board of tax commissioners. The clerk of each ırd of supervisors shall, on or before the second Monday in cember, transmit to the state board of tax commissioners in the m to be prescribed by such state board of tax commissioners a tificate or return of the aggregate assessed and equalized val- ·ion of the real and personal estate in each tax district the valuation of such real estate has been corrected by h board, and the amount of tax assessed thereon for town, ·, school, county and state purposes. Also the aggregate as- ·sed valuation of personal property classified as follows:

1. Property of resident natural persons assessed pursuant to tion twenty-one.

2. Property held by agents, trustees, guardians, executors or administrators, assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments.

The state board of tax commissioners shall certify to the comptroller, on his request, before the thirty-first of December in each year, such extracts or items, from the returns above mentioned, as he may desire. (Former sec. 58, as amended by L. 1911, ch. 118.)

§ 62. Abstract of warrant to be furnished county treasurer. On or before the twentieth day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him. (Former sec. 59 without change.)

§ 63. Errors in assessment-rolls. An error in the description of a parcel or portion of real property shall not invalidate the assessment against such parcel or portion, if such description is sufficiently accurate to identify the parcel or portion. The entry of the name of the owner, last known owner or reputed owner of a separate parcel or portion of real property shall not be regarded as part of such assessment, but merely as an aid to identify such parcel upon the roll.

If the owner of such parcel or portion is a resident of the tax district in which such parcel or portion is assessed, and his name

is correctly entered on the roll, he shall be personally liable for the tax assessed against such parcel or portion of real property. (Former sec. 60, as amended by L. 1911 ch. 315.)

§ 64. Statistics of taxation, revenue and debt. The comptroller shall collect in such detail as may be desirable statistical information relative to the assessment and collection of taxes and other revenue of the municipalities within the state, and of the extent and character of the indebtedness of the several municipalities, and of the provisions and operation of sinking funds for the extinction of such indebtedness. It shall be the duty of all taxing officials and financial officers of any municipality to furnish all information requested by the comptroller. The comptroller shall furnish an abstract of such statistical information to the state board of tax commissioners for publication in the annual report of such board. (Added by L. 1911, ch. 119.)

ARTICLE 4.

Collection of Taxes

Section 69. Notice by collector.
70. Notice to nonresidents.
71. Collection of taxes.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of lot.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
88-a. Re-assessment of taxes levied on imperfectly described real property.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
94. Receipts for taxes.
95. Article, how applicable.

§ **69. Notice by collector.** Every collector, upon receiv- ; a tax-roll and warrant, shall forthwith cause notice of the eption thereof to be posted in five conspicuous places in the tax trict, specifying one or more convenient places in such tax dis- ct, where he will attend from nine o'clock in the forenoon un- four o'clock in the afternoon, at least three days, and if in a y, at least five days, in each week for thirty days from the date the notice, which shall be the date of the posting or first publi- tion thereof, which days shall be specified in such notice, for the rpose of receiving the taxes assessed upon such roll. The col- tor shall attend accordingly, and any person may pay his taxes such collector at the time and place so designated, or at any other ne or place. In a city, the notice in addition to being posted all be published once in each week, for two weeks successively, a newspaper published in such city. On the written demand of nonresident owner of real property included in such tax-roll, d the payment by such owner to the collector of the sum of enty-five cents, the collector shall within twenty-four hours after e receipt of such demand mail in a postpaid envelope directed such nonresident owner, to the address to be furnished in such mand, a statement of the amount of taxes assessed against such roperty with a notice of the dates and places fixed by him for ceiving taxes. (Former sec. 70 without change of substance.)

§ **70. Notice to nonresidents.** A person or corporation ho is the owner of, or liable to assessment for, an interest in real roperty situated and liable to assessment and taxation in a town in hich he or it is not actually a resident may file with the town lerk of such town a notice stating his name, residence and post ffice address, or in case of a corporation, its principal office, a escription of the premises sufficient to identify the same, and if ituated in a village or school district, the name of each such vil- age and number and designation of each such school district. Such notice shall be valid and continue in effect until cancelled by uch person or corporation. The town clerk shall, within five lays after the delivery of the warrants for the collection of taxes n such tax districts, furnish to the collectors of the town, and the collector of each village and school district in which such real

property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder. (Former sec. 70a, as amended by L. 1909, ch. 207.)

§ 71. Collection of taxes. After the expiration of such period of thirty days, the collector shall call, at least once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the

ghts of the parties thereto shall be determined by due course of ıw, or by agreement in writing made by them and filed with the ıpervisor. The collector upon payment of the taxes shall state ı the column of the tax-roll provided therefor, the date of such ayment, and shall write his name after such date.

§ 72. Collection of taxes assessed against stocks in ›anks and banking associations. Every bank or banking ıssociation shall retain any dividend until the delivery to the :ollector of the tax-roll and warrant of the current year, and within :en days after such delivery shall pay to such collector so much ɔf such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone, electric-light or gas company including a company engaged in the business of supplying natural gas, may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant. Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive

the same, with the fees allowed by law, at any time. (As amended by L. 1912, ch. 221.)

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by the return of any collector that any tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the

ounty treasurer shall, after the expiration of twenty days from uch return, issue his warrant to the sheriff of any county in this tate where any debtor of any such nonresident creditor may reide, commanding him to make of the real and personal property f such nonresident the amount of such tax, to be specified in a chedule annexed to the warrant, with his fees and the sum of ne dollar for the expense of issuing such warrant, and to return he warrant to the treasurer issuing the same, and to pay over o him the money which shall be collected by virtue thereof, exept the sheriff's fees, by a day therein to be specified within ixty days from the date thereof. The taxes upon several debts wing to a nonresident shall be included in one warrant. The axes upon several debts owing to different nonresidents may be ncluded in the same warrant, and the sheriff shall be directed to evy the sum specified in the schedule annexed, upon the real and ersonal property of the nonresidents, respectively, opposite to hose names, respectively, such sums shall be written, with fifty ents for the expenses of the warrant. Such warrant shall be a en upon and shall bind the real and personal property of the nonesidents against whom issued from the time an actual levy shall e made upon any property by virtue thereof, and the sheriff to hom the warrant shall be directed shall proceed upon the same, n all respects, with like effect, and in the same manner, as preribed by law in respect to execution against property issued upon udgment rendered in the supreme court, and shall be entitled to he same fees for his services in executing the same, to be collected n the same manner.

§ 77. Return of warrant for collection of taxes on ebts owing to nonresidents; neglect to make return. f any sheriff shall neglect to return any such warrant as directed herein, or to pay over any money collected by him in pursuance hereof, he shall be proceeded against in the supreme court by tachment in the same manner, and with like effect, as for similar eglect in reference to an execution issued out of the supreme urt in a similar action, and the proceedings therein shall be e same in all respects. If any such warrant shall be returned nsatisfied, wholly or partly, the county treasurer may obtain an

order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him. If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of lot. The collector shall receive the tax on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve. The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax

›vied upon state lands in the forest preserve, by crediting to the 'easurer of the county in which such lands may be situated, such ıxes, upon the amount payable by such county treasurer to the ate for state tax. No fees shall be allowed by the comptroller to ıe county treasurer for such portion of the state tax as is so paid.

§ 81. **Fees of collector.** On all taxes paid within thirty ıys from the date of notice that he has received the roll, the col- :tor shall be entitled to receive, if the aggregate amount shall not ceed two thousand dollars, two per centum, and otherwise one r centum, in addition thereto. On all taxes collected after the piration of such period of thirty days, the collector shall be en- led to receive five per centum in addition thereto. The collector ıll be entitled to receive from the county treasurer two per ıtum as fees for all taxes returned to the county treasury as paid. (As amended by L. 1909, ch. 240, § 77.)

§ 82. **Return by collector of unpaid taxes.** Every col- :or who makes and delivers to the county treasurer an account of ›aid taxes, upon the tax-roll annexed to his warrant, which he ll not have been able to collect, verified by his affidavit, that the ıs mentioned therein remain unpaid, and that he has not, upon gent inquiry, been able to discover any personal property out of ch the same could be collected by levy and sale, shall be credited the county treasurer with the amount of such account. In :ing such return of unpaid taxes, the collector shall add thereto per centum of the amount thereof. In case such tax is un- ɔcted upon lands assessed to a resident he shall also state the on why the same was not collected. Any collector who has tofore failed in making such return of unpaid taxes, may make ı return, whether his term of office has expired or not, verified ıis affidavit, to the county treasurer any time within eight s after such failure and before the lands against which said s are assessed are advertised for sale pursuant to this ter, and in case any collector shall heretofore or hereafter fail ld said five per centum the county treasurer shall add the afore- five per centum of the amount of said uncollected tax as afore-

Such return shall be indorsed upon or attached to said roll, shall be in the form to be prescribed by the state board of tax

commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

§ 83. Return when collection has been enjoined. Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be

vied in any town than the town charges thereof, and its proporonate share of the state taxes and county charges, the surplus all be paid by the collector to the county treasurer, who shall lace it to the credit of such town, and it shall go to the reduction f the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county easurer, upon application of the supervisor of any town or comon council of any city in his county, may extend the time for llection of taxes remaining unpaid to a day not later than May rst, following, in case the collector shall pay over all moneys colcted by him, and renew his bond in a penalty twice the amount the taxes remaining uncollected, approved by the proper officer pon filing the same, as the original bond is required to be filed, id delivering a certified copy thereof to such treasurer. Reivers of taxes who have filed a bond as required by statute shall t be required to renew their bonds. This section shall not fect any special law relating to the extension of time for the llection of taxes, nor be construed to extend the time for the yment of the state tax by the county treasurer, as required by is chapter. (As amended by L. 1910, ch. 332.)

§ 86. Appointment of collector in case of vacancy. a person chosen to the office of collector of a town shall refuse serve or be disabled from entering upon or completing the duties his office from any cause, the town board shall forthwith apint a collector for the remainder of the year, who shall give the ne undertaking, be subject to the same duties and penalties and ve the same powers and compensation as the collector in whose ce he was appointed. The supervisor of the town shall forthh give notice of such appointment to the county treasurer. ch appointment shall not exonerate the former collector or his eties from any liability incurred by him or them. If a warrant ll have been issued by the board of supervisors before the apntment of a collector to fill a vacancy or before the appointment a collector under this section, the original warrant, if obtaine, shall be delivered to the collector so appointed and shall give 1 the same powers as if originally issued to him. If such war-

rant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town or ward, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered

shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

§ 88-a. Reassessment of taxes levied on imperfectly described real property. The county treasurer of any county from which accounts of unpaid taxes are not returned to the comptroller shall examine the accounts of arrears of taxes received from the collector of each tax district and shall reject all taxes charged on real property deemed to be so imperfectly described or erroneously assessed, in form or substance, that the collection of the same by the sale of such real property cannot be enforced, and shall, on or before June first, deliver a transcript thereof to the supervisor of the tax district in which the real property on which taxes have been so rejected shall be located. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to such treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of such real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to such treasurer and be a legal charge upon such real property and be collected with the taxes thereon. A statement of the taxes on real property in each tax district remaining so rejected on the first day of August, including the amount of taxes, fees and interest thereon, shall be forwarded by the treasurer to the supervisor of the tax district in which such real property was assessed, and such supervisor shall, prior to the first day of the annual meeting of the board of supervisors in such county, add to the assessment-roll of the tax district in which the real property is situated, for the then current year, an accurate description of such real property, the correct amount of taxes thereon, the tax of each year and kind of tax separately, stating that it is a reassessment, and charge the same therewith. The board of supervisors shall direct the collection of such taxes so added to the assessment-roll, and they

shall be considered the taxes of the year in which the description shall be perfected. If such tax be not levied upon such real property as herein required, the board of supervisors shall cause the same with interest thereon at the rate of ten per centum per annum, to be levied upon the tax district in which originally assessed and collected with the other taxes of the same year. (Added by L. 1913, ch. 666.)

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall, unless such tax shall have been rejected as provided by section eighty-eight-a, immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of eight per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes. (As amended by L. 1913, ch 666.)

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. **Payment of state tax.** The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county reasurer shall not pay over the state tax, including the tate tax for schools, as herein directed, the comptroller hall charge on all sums withheld such rate of interest as hall be sufficient to repay all expenditures incurred by the state n borrowing money equivalent to the amount so withheld, and uch additional rate as he shall deem proper, not exceeding ten er centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands f the county treasurer belonging to the state and for which his ureties and county shall be liable. The fees of the county

treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 94. Receipts for taxes. Every collector of taxes shall deliver or upon request forward by mail, a receipt wholly written with ink or partly printed and filled out with ink to each person

paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding stub will remain. The state board of tax commissioners shall prescribe the form of such receipts, stubs and books and they shall be furnished to the town collector by the board of supervisors, at the expense of the county; to the city collector by the common council, at the expense of the city; to the village collector by the village trustees at the expense of the village; to the school collector by the trustee or trustees at the expense of the school district. The expense of mailing receipts shall be a proper charge against the city, town, village or school district. At the time of giving such a receipt the collector shall make the same entries on the corresponding stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer, or such officer or board to which each collector makes his return. (As amended by L. 1911, ch. 9, and L. 1914, ch. 483.)

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters therein provided for do not conflict with the special and local laws of such cities or towns.

ARTICLE 5

Collection of Nonresident Taxes

Section 100. Return of unpaid nonresident taxes.
101. Rejection of taxes.
102. Admission of nonresident taxes by comptroller and its effect.
103. Payment to the county treasurer of excess of arrears credited.
104. Cancellation of tax by comptroller.
105. Transmittal of statement of canceled taxes to board of supervisors.
106. Correction of imperfect descriptions.
107. Nonresident taxes, when and how paid to comptroller.
108. Deduction of overcharges.
109. Overpaid taxes.

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton, Warren and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct. (As amended by L. 1913, ch. 377 and ch. 642.)

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission

of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct

amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the

comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Deduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6

Sales by Comptroller for Unpaid Taxes and Redemption of Lands

Section 120. Notice of sale.
121. Maps to be furnished comptroller.
122. Sale, how conducted.
123. Purchases by comptroller for state or county.
124. Withdrawal from sale of lands upon which the state has a lien.
125. Payment of bids and certificate of purchase.
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127. Redemption of lands.
128. Redemption of lands conjointly assessed.
129. Prohibition of the despoliation of lands sold.
130. Notice of unredeemed lands.
131. Comptroller's deed and application therefor.
132. Effect of former deeds.
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134. Notice to occupants.
135. Certificate of nonredemption and completion of title.
136. Redemption by occupant and certificate of redemption.
137. Redemption by occupant before notice and effect of failure to redeem.
138. Lien of mortgage not affected by tax sale.
139. Redemption by mortgagee before notice.
140. Cancellation of sales.
141. Setting aside cancellation of sale.
142. Expenses of sale.
143. Payment of moneys into state treasury.

§ **120. Notice of sale.** The comptroller may sell any lands etofore or hereafter returned to him for nonpayment of tax thereon, if such tax and the interest thereon, or any part

thereof shall remain unpaid for one year after February first, following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county

shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in he notice of sale the comptroller shall commence the sale of the ands specified in the lists annexed to the notice, and continue he sale from day to day, until so much of each parcel shall be old as will be sufficient to pay all the taxes thereon for the years or the taxes of which such sale shall be made, with the interest nd charges thereon. In case no purchaser bids the amount due n any lot or parcel, the comptroller is authorized to bid in such ot or parcel for the state. The comptroller may, in his discretion, ecline to receive any bid on any parcel of land, if in his opinion is made by or for any person not acting in good faith, and any ich land shall be sold at such sale the same as if such bid had ot been made thereon. And in case the land is located in a ounty outside the forest preserve, the comptroller may sell and ssign the certificate therefor at any time before the expiration of ie period for redemption, on such terms as to him shall seem or the best interests of the state.

§ 123. Purchases by comptroller for state or ounty. The comptroller shall bid in for the state all lands the state, and also all lands which may have been bid in by or r the state at any tax sale which has not been canceled, or from hich said lands have not been duly redeemed, liable to be sold at ıy tax sale held by him, or lands that are then mortgaged to the mmissioners for loaning certain moneys of the United States,

and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the

comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall

be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase. Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem

the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

128. Redemption of lands conjointly assessed. If lands of one person shall be sold for taxes assessed conjointly with his lands and lands of another, and the latter shall not pay his

due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by

:aving the same at the residence of such person, or with any ıember of his family of suitable age and discretion. The notice ıall describe such lands, substantially as sold, shall state that .ey were sold for taxes by the comptroller, and that an action recover the value of the buildings, timber or other prod- :ts destroyed or removed therefrom, after the date of sale ereof, will be instituted against all persons concerned in such :spoliation. If such lands shall not be redeemed, every person gaged or interested in making such despoliation, upon whom rvice of the notice shall have been made, shall be liable to pay to e holder of the tax sale certificate therefor the full value of any ildings so destroyed or removed therefrom, and of all the timber, rk or other products so cut or destroyed or removed therefrom, ɔm the date of the sale of such land to the termination of such ion, and may be restrained by injunction from committing any ste thereon.

§ 130. **Notice of unredeemed lands.** The comptroller ıll, at least three months before the expiration of the one year ɔwed for the redemption of lands sold by him for taxes, cause a ice to be published once in each week for at least six weeks suc- ɜively, the last publication to be at least six weeks before expira- ı of the year, in the newspapers designated by the board of ervisors of the county in which such lands are situated to ɔlish the session laws, containing a list of the lands in such nty sold for taxes and unredeemed, specifying particularly ry parcel unredeemed, and the amount necessary to redeem the ıe, calculated to the last day in which such redemption can nade, and stating that, unless such lands are redeemed by a ain day, they will be conveyed to the purchaser. If more ı two newspapers in any county are designated in pursuance aw to publish the session laws, such publication shall be made wo of the newspapers so designated to be selected by the comp- er, representing different political parties. If no newspaper l have been so designated in any county such publication shall nade in two newspapers in the county, to be selected by the ptroller, and if there shall not be two newspapers published

in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comp-

troller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought be-

fore a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has

awfully entered upon the land so occupied, and is in possession of he same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and ossession of such lands and premises by such an occupant. The otice shall state in substance, the sale and conveyance of the ınd, the person to whom made, the amount of consideration ıoney mentioned in the conveyance, with the addition of thirty-even and one-half per centum thereon and of the sum paid for ıe deed, and that unless such consideration money and percentge with the sum paid for the deed, shall be paid into the state easury for the benefit of the grantee, within six months after ıe time of filing in the comptroller's office of the evidence of ıe service of such notice, the conveyance shall become absolute nd the occupant and all others interested in the land be forever arred from all right or title thereto. No conveyance made in ursuance of this section shall be recorded until the expiration f the time mentioned in such notice, and the evidence of the ervice of such notice shall be recorded with such conveyance.

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such otice, the grantee or person claiming under him, in order to comlete his title to the land conveyed shall file with the comptroller copy of the notice served, with the affidavit of a person, certified ı credible by the officer before whom the affidavit is taken, that ıe notice was duly served specifying the mode of service. If the omptroller shall be satisfied that the proper notice has been uly served, and if the moneys required for the redemption of ıch land shall not have been paid within the six months, he hall under his hand and official seal certify such facts, and the onveyance before made shall thereupon become absolute and ıe occupant and all others interested in such lands shall be forer barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of edemption. The occupant, or any other person having an terest therein at the time of the sale, may at any time within the x months mentioned in such notice redeem such land by paying

into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were

d and thirty-seven and one-half per centum thereon, with the n paid for the deed, if any. On application for such redemp- n the comptroller may appoint a commissioner to take all terial evidence offered with reference to the occupation of the ds in question. The hearing shall be had in the county where land is situated, on at least ten days' notice to the party lying for the redemption. The commissioner shall have the ie power to issue subpœnas and proceed with the examina- ı of witnesses under oath, as is had by a referee in a court of ›rd. His compensation shall not exceed six dollars per day shall be taxed by the comptroller and paid upon his warrant the treasurer. He shall report the testimony taken by him ı his opinion thereon, to the comptroller for his decision. h occupant or other person shall also pay to the comptroller ı amounts as may have been paid to the state for subsequent s thereon, or for redemption from subsequent tax sales thereof, if such lot has been legally exempt from taxation for one more years subsequent to the sale, a sum equal to the gross unt of taxes and interest which would have been due thereon. had been taxed during each of the years it was so exempt, ts assessed valuation, and at the rate per centum of taxation eon for the year when last returned to the comptroller's office. ase of failure to redeem within the time herein specified, the and conveyance thereof shall become absolute and the occu- and all other persons barred forever.

138. Lien of mortgage not affected by tax sale. lien of a mortgage, duly recorded or registered at the time of sale of any lands for nonpayment of any tax or assessment on, shall not be destroyed, or in any manner affected, except ovided in this section. The purchaser at any such sale shall to the mortgagee a written notice of such sale within one from the expiration of the time to redeem, and in case of ales heretofore held, where the time of redemption by mort- s has not expired, within three years from the passage of this er, requiring him to pay the amount of purchase-money, interest at the rate allowed by law in case of redemption by

occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

§ 139. Redemption by mortgagee before notice. The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are

tuated, with the number of the lot on which said mortgage is aimed to be a lien, with the name of the person or persons claim-g notice, their residence, and the post-office to which such notice all be addressed. A purchaser of mortgaged premises at a sale ereof under and in pursuance of a judgment or decree of fore-osure of a mortgage thereof, held within two years after April enty-fourth, eighteen hundred and ninety-seven, shall be deemed all actions and proceedings relating to the redemption of said emises from any previous tax sales thereof, to have been the lder of said mortgage and to have been entitled to take the like oceedings for the redemption of said premises from such tax les and with the like effect, as the holder of such mortgage would ve been entitled to if there had been no foreclosure of such ortgage.

§ 140. Cancellation of sales. The comptroller shall not nvey any lands sold for taxes if he shall discover before the nveyance that the sale was for any cause invalid or ineffectual give title to the lands sold; but he shall cancel the sale and forth-th cause the purchase-money and interest thereon to be refunded t of the state treasury to the purchaser, his representatives or signs. If the error originated with the county or town officers e sum paid shall be a charge against the county from which the x was returned, and the board of supervisors thereof shall cause e same to be assessed, levied and collected and paid into the te treasury. If he shall not discover that the sale was invalid til after a conveyance of the lands sold shall have been executed shall, on application of any person having any interest therein the time of the sale, on receiving proof thereof, cancel the sale, fund out of the state treasury to the purchaser, his representa-es or assigns, the purchase-money and interest thereon, and charge the county from which the tax was returned with the ount of purchase-money and interest from the time of sale, ich the county shall cause to be levied and paid into the state asury. On any such application the comptroller may appoint commissioner with like powers and duties as in case of an ap-cation for redemption; provided, however, that in any county

which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such

ancellation is set aside, and every such cancellation set aside by ıe comptroller shall in every and all respects have the same force nd effect as though no cancellation thereof had ever been made.

§ 142. Expenses of sale. The expenses attending any sale ›r taxes under this article, including the expenses of printing ıd publishing lists and notices and transmitting copies thereof, ıd of all other things required to be done before the sale shall be ıd, shall be a charge on the lands liable to be sold; and the ›mptroller shall add to the taxes, interest and other charges on .ch parcel of land liable to be sold, an equal proportionate part ' such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The ›neys received upon any sale and interest under this article, and r the expenses of the sale, shall be paid into the state treasury .d the accounts of all persons entitled to any portion of the mon- s so received for such expenses shall be audited by the comp- ›ller and paid out of the state treasury.

ARTICLE 7

Sales by County Treasurers for Unpaid Taxes and Redemption of Lands

Section 150. When lands to be sold for unpaid taxes.
151. Advertisement and sale.
151-a. New certificate upon setting aside sale.
152. Redemption.
153. Redemption of real property stricken from tax-rolls.
154. Conveyance by county treasurer.
155. Conveyance and its effect.
156. When purchase-money to be refunded.
157. Lands which the state owns or upon which it has a lien.
158. Provisions relative to comptroller to apply to treasurer.
159. Expense of publishing notice to redeem.
160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes. Whenever any tax charged on real estate, in the counties of Saint Lawrence, Sullivan, Lewis, Clinton, Warren, Washington and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the lists of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real

tate in such county for unpaid taxes, until the unpaid taxes ereon with accrued interest shall amount in the aggregate to the m of two dollars. (As amended by L. 1913, ch. 377 and ch. 12, and L. 1914, ch. 417.)

§ 151. **Advertisement and sale.** The county treasurer all immediately after the expiration of such six months cause to published at least once in each week for six weeks, in two newspers designated for the publication of the session laws, a list real estate so liable to be sold, together with a notice that ch real estate will, on a day at the expiration of said six eks specified in such notice, and the succeeding days, be sold public auction at the courthouse in the county where the same situated, to discharge the taxes, interest and expenses that may due thereon, at the time of such sale. Such list shall contain name of the owner or occupant of each piece of real estate be sold, as the same appears upon the assessment-roll of the ar in which unpaid taxes were assessed, a brief description such real estate, and the total amount of such unpaid taxes the year advertised, which said total amount shall include all es, interest, expenses and other charges against the property the year advertised. The comptroller may prescribe the form l manner of preparing such list, which when so prescribed ll be followed so far as possible by the several counties of the te. No such list shall be published until the same shall have m submitted to and approved by the state comptroller. On the ys mentioned in such notice the county treasurer shall begin sale of said real estate and continue the same from day to . The charges for publishing such notice shall be seventy-five ts per folio for the first insertion, and fifty cents per folio for h subsequent insertion. The counties of Saint Lawrence, vis, Clinton, Warren and Oneida, and the counties of the e other than those in the forest preserve are empowered to uire and hold such lands. Within twenty days after the time redemption has expired the county treasurer of each of the nties of Saint Lawrence, Lewis, Clinton, Warren and Oneida ll file with the comptroller a certified statement of all tracts parcels of land situated in the forest preserve which have been

for the purchase money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer upon the county the same rights as it would have acquired had the land been bid in for it at the sale. (Added by L. 1913, ch. 369.)

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after

'or the purchase money mentioned in the certificate shall be :overed by such purchase, the same as if no person had offered o bid therefor at the sale. The change of purchaser made pur- uant to this section and the time when made shall be noted in :he sales book, and the certificate issued shall confer upon the ounty the same rights as it would have acquired had the land ›een bid in for it at the sale. (Added by L. 1913, ch. 369.)

§ 152. Redemption. The owner, occupant or any other ›erson having an interest in any real estate sold for taxes as foresaid may redeem the same at any time within one year after he last day of such sale, by paying to the county treasurer of the ounty, for the use of the purchaser, the sum mentioned in his ertificate, together with interest thereon at the rate of ten per entum per annum, to be computed from the date of such certifi- ate, and any tax which the holder of said certificate shall have aid between the days of sale and redemption, together with the hare of the expense of the publication of notices to redeem the eal estate sold in such county for unpaid taxes, as apportioned y the county treasurer to the real estate so redeemed, which ex- ense shall be in the first instance a county charge and shall be t the same rate as that provided for the publication of notices of ıx sales. In case any parcel of real estate mentioned in such otice to redeem shall not be redeemed within the one year allowed y law for such redemption then and in that event the share of ıe expense of the publication of notices to redeem such unre- eemed real estate sold in any such county for unpaid taxes, as ›portioned by the county treasurer, together with interest thereon ›r one year at the rate of ten per centum per annum, shall be id before the board of supervisors of such county for reassess- ent as are other taxes and shall be by such board of supervisors assessed upon the assessment-roll of the current year against ıch real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from ıx-rolls. The real property struck down to a county at said x sale and omitted from the tax-rolls as provided in section ty of this chapter shall not be subject to further sale after

having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated. (Former sec. 152a without change of substance.)

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns. (Former sec. 153 without change.)

§ 155. Conveyance and its effect. A purchaser or ıis legal representative may, upon receiving a conveyance under ınd by virtue thereof, possess and enjoy for his own use the real ıstate described in such conveyance, unless redeemed as herein ırovided, and after the expiration of the time to redeem the same, nay cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same nanner and by the same proceedings and before the same officers s in the case of a tenant holding over after the expiration of his ɜrm without permission of his landlord. (Former sec. 154 without change.)

§ 156. When purchase money to be refunded. Whenver any purchaser under such sale shall be unable to regain possession of the real estate purchased by him, or when the county reasurer shall have canceled any such sale, or when any such sale hall have been canceled by a judgment of a court of competent urisdiction, in either case by reason of an error *of irregularity ı the assessment or levying of a tax, or in proceedings for the ɔllection thereof, the board of supervisors of the county shall reınd the purchase money so paid, with interest upon the same ɜing presented and audited as other county charges, and such ıoney shall be charged to the tax district from which the tax was ɜturned, and the same shall be levied and collected in the sucɜeding year and paid to the county treasurer. (Former sec. 155, ɜ amended by L. 1912, ch. 268.)

§ 157. Lands which the state owns or upon which t has a lien. The county treasurer of any county not emracing a portion of the forest preserve, shall, at least two months rior to any tax sale to be held by him, transmit to the comproller an accurate and complete list of all the lands in such ɔunty to be sold thereat. The state comptroller shall, at least vo weeks prior to any such tax sale, transmit to such county easurer a list of all lands advertised to be sold at such tax sale, ·longing to the state, or which shall then be mortgaged to the ·mmissioners for loaning certain moneys of the United States,

* So in original.

having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated. (Former sec. 152a without change of substance.)

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns. (Former sec. 153 without change.)

§ 155. Conveyance and its effect. A purchaser or is legal representative may, upon receiving a conveyance under nd by virtue thereof, possess and enjoy for his own use the real state described in such conveyance, unless redeemed as herein rovided, and after the expiration of the time to redeem the same, ıay cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same ıanner and by the same proceedings and before the same officers s in the case of a tenant holding over after the expiration of his ırm without permission of his landlord. (Former sec. 154 withıt change.)

§ 156. When purchase money to be refunded. Whenver any purchaser under such sale shall be unable to regain possion of the real estate purchased by him, or when the county easurer shall have canceled any such sale, or when any such sale ıall have been canceled by a judgment of a court of competent ırisdiction, in either case by reason of an error *of irregularity the assessment or levying of a tax, or in proceedings for the llection thereof, the board of supervisors of the county shall reınd the purchase money so paid, with interest upon the same ıing presented and audited as other county charges, and such oney shall be charged to the tax district from which the tax was turned, and the same shall be levied and collected in the suceeding year and paid to the county treasurer. (Former sec. 155, amended by L. 1912, ch. 268.)

§ 157. Lands which the state owns or upon which has a lien. The county treasurer of any county not emacing a portion of the forest preserve, shall, at least two months ior to any tax sale to be held by him, transmit to the compoller an accurate and complete list of all the lands in such unty to be sold thereat. The state comptroller shall, at least o weeks prior to any such tax sale, transmit to such county easurer a list of all lands advertised to be sold at such tax sale, longing to the state, or which shall then be mortgaged to the mmissioners for loaning certain moneys of the United States,

* So in original.

or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office. (Former sec. 156 without change.)

§ 158. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six. (Former sec. 157 without change of substance.)

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county

harge. The money received by a county treasurer for the expense f publishing the redemption notices shall be applied by him to ay the publishers therefor.

§ 160. Article not to relate to certain cities. This · the preceding article shall not affect any law relating to the le of real estate for taxes in any city. (Former sec. 158 without ange.)

which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such

ıcellation is set aside, and every such cancellation set aside by · comptroller shall in every and all respects have the same force l effect as though no cancellation thereof had ever been made.

§ **142. Expenses of sale.** The expenses attending any sale · taxes under this article, including the expenses of printing l publishing lists and notices and transmitting copies thereof, l of all other things required to be done before the sale shall be l, shall be a charge on the lands liable to be sold; and the nptroller shall add to the taxes, interest and other charges on :h parcel of land liable to be sold, an equal proportionate part such expenses to be estimated by him.

§ **143. Payment of moneys into state treasury.** The neys received upon any sale and interest under this article, and · the expenses of the sale, shall be paid into the state treasury l the accounts of all persons entitled to any portion of the mon- ı so received for such expenses shall be audited by the comp- ·ller and paid out of the state treasury.

ARTICLE 7

Sales by County Treasurers for Unpaid Taxes and Redemption of Lands

Section 150. When lands to be sold for unpaid taxes.
151. Advertisement and sale.
151-a. New certificate upon setting aside sale.
152. Redemption.
153. Redemption of real property stricken from tax-rolls.
154. Conveyance by county treasurer.
155. Conveyance and its effect.
156. When purchase-money to be refunded.
157. Lands which the state owns or upon which it has a lien.
158. Provisions relative to comptroller to apply to treasurer.
159. Expense of publishing notice to redeem.
160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes. Whenever any tax charged on real estate, in the counties of Saint Lawrence, Sullivan, Lewis, Clinton, Warren, Washington and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the lists of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real

tate in such county for unpaid taxes, until the unpaid taxes ereon with accrued interest shall amount in the aggregate to the m of two dollars. (As amended by L. 1913, ch. 377 and ch. 2, and L. 1914, ch. 417.)

§ 151. **Advertisement and sale.** The county treasurer ıll immediately after the expiration of such six months cause to published at least once in each week for six weeks, in two news- pers designated for the publication of the session laws, a list real estate so liable to be sold, together with a notice that h real estate will, on a day at the expiration of said six eks specified in such notice, and the succeeding days, be sold public auction at the courthouse in the county where the same ituated, to discharge the taxes, interest and expenses that may due thereon, at the time of such sale. Such list shall contain name of the owner or occupant of each piece of real estate be sold, as the same appears upon the assessment-roll of the r in which unpaid taxes were assessed, a brief description such real estate, and the total amount of such unpaid taxes the year advertised, which said total amount shall include all es, interest, expenses and other charges against the property the year advertised. The comptroller may prescribe the form manner of preparing such list, which when so prescribed ll be followed so far as possible by the several counties of the e. No such list shall be published until the same shall have n submitted to and approved by the state comptroller. On the s mentioned in such notice the county treasurer shall begin sale of said real estate and continue the same from day to . The charges for publishing such notice shall be seventy-five s per folio for the first insertion, and fifty cents per folio for ı subsequent insertion. The counties of Saint Lawrence, ris, Clinton, Warren and Oneida, and the counties of the e other than those in the forest preserve are empowered to ıire and hold such lands. Within twenty days after the time redemption has expired the county treasurer of each of the ıties of Saint Lawrence, Lewis, Clinton, Warren and Oneida l file with the comptroller a certified statement of all tracts arcels of land situated in the forest preserve which have been

bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton, Warren and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct. (As amended by L. 1913, chs. 377 and 642.)

§ 2. This act shall not affect any account of unpaid taxes heretofore transmitted to the comptroller by the Warren county treasurer in any case where such taxes have been admitted by the comptroller or in any case where such taxes shall be admitted by the comptroller in the year nineteen hundred and thirteen, neither shall it affect the procedure heretofore required by the tax law in such cases, but in all such cases and in only such cases the tax law shall be deemed to be unamended by this act.

§ 151-a. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale at which the bid was made, the county treasurer may set aside the sale of land for which the bid is made and all rights of the purchaser under such bid shall thereby be extinguished. A certificate of such sale may thereupon be issued by the county treasurer to any person who will pay the same amount as would have been payable by the original purchaser if the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale the county treasurer shall transfer the same to the county, in which case the whole quantity of land liable to sale

r the purchase money mentioned in the certificate shall be vered by such purchase, the same as if no person had offered bid therefor at the sale. The change of purchaser made purant to this section and the time when made shall be noted in e sales book, and the certificate issued shall confer upon the unty the same rights as it would have acquired had the land en bid in for it at the sale. (Added by L. 1913, ch. 369.)

§ 152. Redemption. The owner, occupant or any other rson having an interest in any real estate sold for taxes as oresaid may redeem the same at any time within one year after e last day of such sale, by paying to the county treasurer of the unty, for the use of the purchaser, the sum mentioned in his rtificate, together with interest thereon at the rate of ten per ntum per annum, to be computed from the date of such certifite, and any tax which the holder of said certificate shall have id between the days of sale and redemption, together with the are of the expense of the publication of notices to redeem the al estate sold in such county for unpaid taxes, as apportioned the county treasurer to the real estate so redeemed, which exnse shall be in the first instance a county charge and shall be the same rate as that provided for the publication of notices of x sales. In case any parcel of real estate mentioned in such tice to redeem shall not be redeemed within the one year allowed law for such redemption then and in that event the share of e expense of the publication of notices to redeem such unreemed real estate sold in any such county for unpaid taxes, as portioned by the county treasurer, together with interest thereon r one year at the rate of ten per centum per annum, shall be id before the board of supervisors of such county for reassessent as are other taxes and shall be by such board of supervisors assessed upon the assessment-roll of the current year against ch real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from x-rolls. The real property struck down to a county at said x sale and omitted from the tax-rolls as provided in section ty of this chapter shall not be subject to further sale after

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereof, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be

produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

§ 183. Certain corporations exempt from tax on capital stock. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

§ 184. Additional franchise tax on transportation and transmission corporations and associations. Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, except a ferry company operating between any of the boroughs of the city of New York under a lease granted by the city, express, navigation, pipe line, transfer baggage express, telegraph, telephone, palace car or sleep-

ing car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character. (As amended by L. 1914, chapter 334.)

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state,

and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

§ 187. Franchise tax on insurance corporations. An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or ma-

rine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

§ 188. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits. (Former sec. 187a without change of substance.)

§ 189. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings. (Former sec. 187b without change.)

§ 190. Purchase of state bonds; credit to be given. Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest. (Former sec. 187, as amended by L. 1913, chs. 357 and 794.)

§ 191. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker

doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other unincorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only. (Former sec. 188 without change of substance.)

§ 192. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth pre-

ceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter, shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year, make a written report to the comptroller of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the comptroller of the condition of his business on December

thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the comptroller may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the comptroller may require. (Former sec. 189 without change of substance.)

§ 193. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the comptroller with the report provided for in the last section. If the comptroller is not satisfied with the valuation so made and returned he is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by him, and the taxes, penalties and interest to be paid the state. (Former sec. 190 without change.)

§ 194. Further requirements as to reports of corporations. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secre-

tary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the comptroller may require to be included therein, and he may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The comptroller may require at any time a further or supplemental report under this article, which shall contain information and data upon such matters as the comptroller may specify. (Former sec. 191 without change.)

§ 195. Powers of comptroller to examine into affairs of corporations. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the comptroller. The comptroller shall, therefrom, or from any other data which shall be satisfactory to him, order and state an account for the tax due the state, together with the expenses of such exami-

nation and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the comptroller. (Former sec. 192 without change.)

§ 196. Notice of statement of tax; interest. Upon auditing and stating every account for taxes or other charges under this article, the comptroller shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made. (Former sec. 193 without change.)

§ 197. Payment of tax and penalty for failure. A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by

this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the comptroller, within any reasonable time to be specified by him, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full. (Former sec. 194 without change of substance.)

§ 198. Revision and readjustment of accounts by comptroller. If an application be filed with the comptroller by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the comptroller may at any time, upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to him or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been legally made or exacted of any such account, he shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned

to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit on the books of the comptroller for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The comptroller shall forthwith send written notice of his determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to his post-office address. (Former sec. 195 without change of substance.)

§ 199. Review of determination of comptroller by certiorari. The determination of the comptroller upon any application made to him by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the comptroller shall return, on such certiorari, the accounts and all the evidence before him on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party. (Former sec. 196 without change.)

§ 200. Regulations as to such writ of certiorari. No certiorari to review any audit and statement of an account or any determination by the comptroller under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such de-

termination. Eight days' notice shall be given to the comptroller of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account must be deposited with the state treasurer before making the application and an undertaking filed with the comptroller, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the comptroller affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals. (Former sec. 197 without change.)

§ 201. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the comptroller of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. (Former sec. 198 without change.)

§ 202. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof. (Former sec. 199 without change.)

§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the comptroller under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled. (Former sec. 200 without change.)

§ 204. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the comptroller a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month. Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The comptroller may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the comptroller whenever required by him relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the comptroller in his request for such report. (Former sec. 201 without change.)

§ 205. Exemptions from other state taxation. The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal

property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter. (Former sec. 202 without change of substance.)

§ 206. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 203 without change.)

§ 207. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law. (Part of former Article 13, § 282.)

ARTICLE 10

Taxable Transfers

Section 220. Taxable transfers.
221. Exceptions and limitations.
221a. Rates of tax.
221-b. Exemption of certain personal property.
222. Accrual and payment of tax.
223. Discount and interest.
224. Lien of tax and collection by executors, administrators and trustees.
225. Refund of tax erroneously paid.
226. Taxes upon devises and bequests in lieu of commissions.
227. Liability of certain corporations to tax.
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§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any tangible property within the state and of intangible property, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases, subject to the exemptions and limitations hereinafter prescribed:

1. When the transfer is by will or by the intestate laws of this state of any intangible property, or of tangible property within the state, from any person dying seized or possessed thereof while a resident of the state.

2. When the transfer is by will or intestate law, of tangible property within the state, and the decedent was a nonresident of the state at the time of his death.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to and divided pro rata among all the general legatees and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of intangible property, or of tangible property within the state, made by a resident, or of tangible property within the state made by a nonresident, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will.

7. The tax imposed hereby shall be upon the clear market value of such property, at the rates hereinafter prescribed. (As amended by L. 1910, ch. 706, and L. 1911, ch. 732.)

§ 221. Exceptions and limitations. Any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, wherever incorporated, including corporations organized exclusively for bible or tract purposes and corporations organized for the enforcement of laws relating to children or animals, shall be exempted from and not subject to the provisions of this article. There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or association wherever incorporated or located, organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. (As amended by L. 1911, ch. 732; L. 1912, ch. 206 and L. 1913, ch. 356 and ch. 795.)

§ 221-a. Rates of tax. 1. Upon a transfer taxable under this article of property or any beneficial interest therein, of an amount in excess of the value of five thousand dollars to any father, mother, husband, wife, child, brother, sister, wife or widow of a son, or the husband of a daughter, or any child or children

adopted as such in conformity with the laws of this state, of the decedent, grantor, donor, or vendor or to any child to whom any such decedent, grantor, donor, or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, or to any lineal descendant of such decedent, grantor, donor, or vendor born in lawful wedlock, the tax on such transfer shall be at the rate of

One per centum on any amount in excess of five thousand dollars up to the sum of fifty thousand dollars.

Two per centum on any amount in excess of fifty thousand dollars up to the sum of two hundred and fifty thousand dollars.

Three per centum on any amount in excess of two hundred and fifty thousand dollars up to the sum of one million dollars.

Four per centum on any amount in excess of one million dollars.

2. Upon a transfer taxable under this article of property or any beneficial interest therein of an amount in excess of the value of one thousand dollars to any person or corporation other than those enumerated in paragraph one of this section, the tax shall be at the rate of

Five per centum on any amount in excess of one thousand dollars up to the sum of fifty thousand dollars.

Six per centum on any amount in excess of fifty thousand dollars up to the sum of two hundred and fifty thousand dollars.

Seven per centum on any amount in excess of two hundred and fifty thousand dollars up to the sum of one million dollars.

Eight per centum on any amount in excess of one million dollars. (Added by L. 1911, ch. 732.)

§ 221-b. Exemption of certain personal property. A transfer of pictures, statuary, works of art, antiques, books, manuscripts or other similar personal property shall be exempted from and not subject to the provisions of this article, if within two years after such transfer the person to whom such transfer is made shall present the same to the state, or to a municipal corporation of the state for educational, scientific, literary, li-

brary, or historical purposes; and if the tax thereon shall have been theretofore paid the amount thereof shall be refunded in accordance with the provisions of this article. (Added by L. 1913, ch. 639.)

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors,

administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or

any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed by the surrogate having jurisdiction within two years from and after the date of entry of the order fixing the tax, or be modified or reversed at any time on an appeal taken therefrom within the time allowed by law on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, unless an appeal shall be taken therefrom, in which case no such application shall be made after one year from the final determination on such appeal or of an appeal taken therefrom, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter

an order assessing the tax upon the amount wrongfully or erroneously deducted. This section, as amended, shall apply to appeals and proceedings now pending and taxes heretofore paid in relation to which the period of one year from such reversal or modification has not expired when this section, as amended, takes effect. (As amended by L. 1911, ch. 308.)

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, cor-

poration, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear

and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

§ 229. Appointment of appraisers, stenographers and clerks. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York, four persons in the counties of Kings, and Bronx, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester, to act as appraisers therein. The state comptroller, from time to time and whenever in his opinion it is necessary, may also appoint and at pleasure remove not to exceed two additional persons to act as transfer tax appraisers in the county of New York, to whom shall be referred the appraisal of delinquent estates pending before the transfer tax appraisers in New York county, where more than eighteen months have elapsed since the death of such decedents, respectively, and also to act as appraiser of other estates whenever it shall appear to the comptroller that the services of such additional appraiser is necessary. The appraiser so appointed shall receive an annual

salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand dollars; in Kings and Bronx counties, four thousand dollars; in Albany, Erie, Queens and Westchester counties, three thousand dollars; in Nassau, Orange and Rensselaer counties, two thousand dollars; in Monroe, Oneida and Onondaga counties, one thousand five hundred dollars; in Dutchess, Niagara, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with one managing clerk, at a salary not to exceed four thousand dollars a year, whose duties shall be prescribed by the state comptroller, nine stenographers, three clerks, one examiner of values, and one assistant examiner of values, whose salaries shall not exceed two thousand dollars a year each, and one junior clerk, whose salary shall not exceed six hundred dollars a year; the appraisers of Kings and Bronx counties, with four stenographers, whose salaries shall not exceed two thousand dollars a year each, one clerk, whose salary shall not exceed seven hundred and twenty dollars a year; one page, whose salary shall not exceed four hundred and eighty dollars a year, and the appraiser of Erie county with one clerk, whose salary shall not exceed fifteen hundred dollars a year, and the appraiser of Westchester county with one clerk, whose salary shall not exceed the sum of twelve hundred dollars a year, and the appraiser of Queens county with one clerk, whose salary shall not exceed the sum of twelve hundred dollars a year, and the appraiser of Oneida county with one stenographer, whose salary shall not

exceed the sum of nine hundred dollars a year, such employees to be appointed by the state comptroller. The state comptroller shall also retain out of any funds in his hands on account of said tax a sum sufficient to provide each of the additional transfer tax appraisers in New York county, whenever appointed as hereinbefore provided, with a stenographer, whose salary shall not exceed the rate of two thousand dollars a year each, such employees to be appointed by the state comptroller. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding fifteen thousand dollars a year in New York county and five thousand dollars a year in Kings and Bronx counties. (As amended by L. 1909, ch. 283; L. 1910, ch. 706; L. 1911, ch. 803; L. 1912, ch. 214, and L. 1913, ch. 366.)

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the depositions of the witnesses examined, and such

other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such encumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determin-

able by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the title to their respective estates or interests is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred, and the surrogate shall enter a temporary order determining the amount of said tax in accordance with this provision; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article; and the executor or trustee of each estate, or the legal representative having charge of the trust fund, shall immediately upon the happening of said contingencies or conditions apply to the surrogate of the proper county, upon the verified petition setting forth all the facts, and giving at least ten days' notice by mail to all interested persons or corporations, for an order modifying the temporary taxing order of said surrogate so as to provide for the final assessment and determination of the tax in accordance with the ultimate transfer or devolution of said property. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller. (As amended by L. 1911, ch. 800.)

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surro-

gate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax im-

posed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy de-

livered to the executors, administrators or trustees who shall be parties thereto.

§ 234. Surrogates' assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogates' offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, five thousand dollars; a transfer tax clerk, two thousand four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, twelve hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand dollars; an assistant clerk, fifteen hundred dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, fifteen hundred dollars.

6. In Queens county, a transfer tax clerk, fifteen hundred dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, one thousand dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

13. In Richmond county, a transfer tax clerk, one thousand dollars.

14. In Nassau county, a transfer tax clerk, twelve hundred dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article. (As amended by L. 1910, ch. 70; L. 1911, chs. 160, 681 and 744, and L. 1912, ch. 45, and L. 1913, ch. 429.)

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which

shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest, the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred

and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

§ 237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

§ 238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date

and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

§ 239. Reports of surrogate and county clerk. Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and not previously paid into the state treasury, except as provided in the next section, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum. (As amended by L. 1911, ch. 800.)

§ 241. Report of state comptroller, payment of taxes; refunds in certain cases. The state comptroller shall deposit all taxes collected by him under this article, except as hereinafter otherwise provided, in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state *comproller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such

* So in original.

taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns.

Whenever the tax on a contingent remainder has been determined at the highest rate which on the happening of any of said contingencies or conditions would be possible under the provisions of this article, the state comptroller, in the counties wherein this tax is payable direct to him, and in all other counties the treasurer of said counties, respectively, when such tax is paid shall retain and hold to the credit of said estate so much of the tax assessed upon such contingent remainders as represents the difference between the tax at the highest rate and the tax upon such remainders which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and the state comptroller or the county treasurer shall deposit the amount of tax so retained in some solvent trust company or trust companies or savings banks in this state, to the credit of such estate, paying the interest thereon when collected by him to the executor or trustee of said estate, to be applied by said executor or trustee as provided by the decedent's will. Upon the happening of the contingencies or conditions whereby the remainder ultimately vests in possession, if the remainder then passes to persons taxable at the highest rate, the state comptroller or the county treasurer shall turn over the amount so retained by him to the state treasurer as provided herein and by section two hundred and forty of this article, or if the remainder ultimately vests in persons taxable at a lower rate or a person or corporation exempt from taxation by the provisions of this article, the state comptroller or the county treasurer shall refund any excess of tax so held by him to the executor or trustee of the estate, to be disposed of by said executor or trustee as provided by the decedent's will. Executors or trustees of any estate may elect to assign to and deposit with the state comptroller or the county treasurer, bonds or other securities of the estate approved by the state comptroller, or the county treasurer, both as to the form of the collateral and the amount thereof, for the purpose of securing the payment of the difference between the tax on said remainder at the highest rate and the tax upon said remainder which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and cash for

the balance of said tax as assessed, which said bonds or other securities shall be held by the state comptroller, or the county treasurer, to the credit of said estate until the actual vesting of said remainders, the income therefrom when received by the state comptroller or the county treasurer to be paid over to the executor or trustee during the continuance of the trust estates and then to be finally disposed of in accordance with the ultimate transfer or devolution of said remainders as hereinbefore provided; and it shall be the duty of the executors or trustees of such estates to forthwith notify the state comptroller of the actual vesting of all such contingent remainders.

If any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount in excess of the sum necessary to pay the transfer tax upon such contingent remainders at the highest rate as aforesaid, the excess of tax so deposited shall be returned to the executor or trustee, or if any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount less than is sufficient to pay the tax upon such contingent remainders as finally assessed and determined, the executor or trustee of said estate shall forthwith, upon the entry of the order determining the correct amount of tax due, pay to the state comptroller, or the county treasurer, whichever is entitled under the provisions of this article to receive the tax, the balance due on account of said tax. (Former sec. 240a, as amended by L. 1911, ch. 800.)

§ 242. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct. (Former sec. 241 without change.)

§ 243. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein passing or transferred to individual or corporate legatees, devisees, heirs, next of kin, grantees, donees or vendees, and not as the property or interest therein of the decedent, grantor,

donor or vendor and shall include all property or interest therein, whether situated within or without this state. The words "tangible property" as used in this article shall be taken to mean corporeal property such as real estate and goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt. The words "intangible property" as used in this article shall be taken to mean incorporeal property, including money, deposits in bank, shares of stock, bonds, notes, credits, evidences of an interest in property and evidences of debt. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in the possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article. The words "the intestate laws of this state," as used in this article, shall be taken to refer to all transfers of property, or any beneficial interest therein, effected by the statute of descent and distribution and the transfer of any property, or any beneficial interest therein, effected by operation of law upon the death of a person omitting to make a valid disposition thereof, including a husband's right as tenant by the curtesy or the right of a husband to succeed to the personal property of his wife who dies intestate leaving no descendants her surviving. (Former sec. 242, as amended by L. 1910, ch. 706, and L. 1911, ch. 732.)

§ 244. Exemptions in article one not applicable. The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article. (Former sec. 243 without change of substance.)

§ 245. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to

levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual. (Part of former Article 13, sec. 282.)

ARTICLE 11*

Tax on Mortgages

Section 250. Definitions.
251. Exemption from local taxation.
252. Exemptions.
253. Recording tax.
254. Optional tax on prior mortgages.
255. Supplemental mortgages.
256. Mortgages for indefinite amounts or for contract obligations.
257. Payment of taxes.
258. Effect of nonpayment of taxes.
259. Trust mortgages.
260. Apportionment by state board of tax commissioners.
261. Payment over and distribution of taxes.
262. Expenses of officers.
263. Supervisory power of state board of tax commissioners and state comptroller.
264. Tax on prior advance mortgages.
265. Tax a lien; exceptions.
266. Enforcement; procedure.
267. Idem.; where recovery is had against trust mortgagee.

§ 250. Definitions. The words "real property" and "real estate" as used in this article, in addition to the definition thereof contained in section two of this chapter, shall be understood to include everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The †word "mortgage of real property" as used in this article include every mortgage by which a lien is created over or imposed on real property or which affects the title to real property, notwithstanding that it may also be a lien

* Former article 14, sections being renumbered to meet present place in consolidated law.
† So in original.

on personal or other property or that personal or other property may form a part of the security for the debt or debts secured by such mortgage. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this article and shall be assessed at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition. (Former sec. 290 without change.)

§ 251. Exemption from local taxation. All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter; but the exemption conferred by this section shall not be construed to impair or in any manner affect the title of any purchaser of land or real estate which may be sold for nonpayment of taxes levied by any local authority. (Former sec. 291 without change of substance.)

§ 252. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause. (Former sec. 292 without change.)

§ 253. Recording tax. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof

of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article. (Former sec. 293 without change.)

§ 254. Optional tax on prior mortgages. Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured

thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax. (Former sec. 293a without change of substance.)

§ 255. Supplemental mortgages. If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the state board of tax commissioners. (Former sec. 293b without change of substance.)

§ 256. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall include an affidavit of appraisal of the value of the property made by at least two competent, disinterested persons and shall be preserved in his office. His determination and copies of the proofs as to the basis for computing the tax on such mortgage shall be forwarded to and subject to review by the state board of tax commissioners. Such mortgage shall not be recorded until the statement is filed or the proofs are furnished

as required by this article. (Former sec. 293c, as amended by L. 1913, ch. 665.)

§ 257. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage. (Former sec. 294 without change.)

§ 258. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or enforcement of any mortgage which is subject to the taxes imposed by this article or of any debt or obligation secured by or which secures any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article; and whenever it shall appear that any mortgage has been recorded or that any advance has been made on a prior advance mortgage or on a corporate trust mortgage without payment of the tax imposed by this article there shall be paid in addition to the amount of the tax a sum equal to one per centum thereof for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. (Former sec. 295, as amended by L. 1913, ch. 665.)

§ 259. **Trust mortgages.** In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall pay the tax on such amount at or before the time when such amount is to be advanced, accrues or becomes secured and shall, at the time of paying such tax, file in the office of the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer, of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the certification of any bond or bonds by the trust mortgagee shall be deemed an advance under this article. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be endorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid

as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the offices of the state board of tax commissioners and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and amount of each advancement;
5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York. (Former sec. 296, as amended by L. 1909, ch. 412, L. 1913, ch. 665.)

§ 260. Apportionment by state board of tax commissioners. When the real property covered by a mortgage is assessed in more than one county it shall be the duty of the state board of tax commissioners to ascertain the assessed value of the property in each county and to apportion the amount

upon which the tax shall be paid to the recording officer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon real property situate in one tax district and a subsequent lien upon real property situate in another tax district it shall be their duty to apportion the amount of the tax properly to be credited to said tax districts by ascertaining the valuation of each parcel as appears from the last preceding assessment-roll of the tax district in which such parcel is located after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county or tax district is not assessed upon the last preceding assessment-roll or rolls of the tax district or districts in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value can not be determined from the assessment-roll or rolls, or improvements have been made upon the property to such an extent as to change materially the value of the property so assessed, the state board of tax commissioners may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish the board with proofs as to such facts as the board deems necessary for the purpose of computing such value; and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state, is presented for record before such determination has been made, then there may be presented to the recording officer with such mortgage or at the time when the first advance is made on prior advance mortgages as provided in section two hundred and sixty-four of this

article a statement in duplicate verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. One of such statements shall be filed by the recording officer and the other shall be transmitted by him to the state board of tax commissioners. The tax payable under this article before the determination by the state board of tax commissioners, shall be computed upon such proportion of the principal indebtedness secured by the mortgage or of the sum advanced thereon as the case may be as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement filed with the board by the recording officer, and on not less than ten days' notice, served personally or by mail upon the person making such statement, the mortgagee and upon the comptroller, proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within the state under the provisions of this article. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this article, the state board of tax commissioners shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the state board of tax commissioners may require the mortgagor or mortgagee to furnish the board, by affidavit, or verified report such information or data as it deems needed for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state may require him by subpœna to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. They may also determine at the same time the proportion of the tax which shall be paid by the recording officer who has received

the same to the several county treasurers of the respective counties in the state, in which parts of the mortgaged property are situated, and also the proportion of the tax to be distributed under the provisions of this article to be credited to each town or city within a county. When such recording officer shall pay any portion of such tax to the county treasurer of any other county, he shall at the same time file in the office of the recording officer of such other county a brief description of the mortgage on which such tax is paid sufficient to identify the same, together with a statement of the payment of such tax, and the amount thereof, and the recording officer of such other county shall note on the margin of the record of such mortgage the fact of such payment attested by his signature. The state board of tax commissioners shall file a certified copy of such determination with the recording officer of each county in which any part of the mortgaged property is situated and shall serve a copy of such certificate personally or by mail upon the person making such statement and upon the mortgagee together with a notice requiring the payment to the proper recording officer within ten days thereafter, of the amount of the tax on such mortgage, if any, which under the determination of said board remains unpaid. Such additional tax shall become due and be deemed unpaid upon the expiration of such period of ten days. The state board of tax commissioners shall adopt rules to govern their procedure and the manner of taking evidence in these matters and may require certified statements to be furnished either by boards of assessors or recording officers of the respective counties in relation thereto, and immediately upon making their determination they shall file a certificate thereof with the recording officer of each county within which a portion of the mortgaged property is situated; and a minute of such determination shall be entered in the margin of the record of the said mortgage, and whenever the tax upon a mortgage secured by real property assessed in two or more counties shall have been paid, as provided by this article, it shall also be the duty of the state board of tax commissioners to equitably apportion between the respective counties the amount upon which such tax is to be computed and to file the certificate of their determination with the record-

ing officer, and thereupon said recording officer shall pay over to the several county treasurers of the respective counties or to the chamberlain of the city of New York the sums fixed by said certificate of determination. (Former sec. 297 without change of substance.)

§ 261. Payment over and distribution of taxes. Upon the first day of each month the recording officer of each county shall pay over to the county treasurer of said county, and in the counties of New York, Kings, Queens, Richmond and Bronx to the chamberlain of the city of New York all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his office as provided in section two hundred and sixty-two, except taxes paid upon mortgages which under the provisions of section two hundred and sixty are to be apportioned by the state board of tax commissioners between several counties, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners within five days after the filing of said determination in his office. The county treasurer of each county, and in the counties of New York, Kings, Queens, Richmond and Bronx the city chamberlain of the city of New York, shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. And the remaining portion thereof in the counties of New York, Kings, Queens, Richmond and Bronx shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a statement containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon

which the tax was paid together with the book and page where said mortgage is recorded, together with the tax district in which the mortgaged property is situated, and if situated in two or more tax districts the amount apportioned to each tax district by the state board of tax commissioners, and the amount deducted for his necessary expenses as approved by the state board of tax commissioners and shall file the statement with the clerk of the board of supervisors, and a copy thereof with the state board of tax commissioners. The boards of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the recording officer the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each tax district, which shall be applicable to the payment of state, county and city, or town expenses; except that where a town contains within its limits an incorporated village, or portion thereof, the supervisor shall apportion to the village or villages so much of the share credited to the said town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town, and the remaining balance shall be applicable to the payment of state, county and town taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, which sum shall be credited to the general fund of the village. (Former section 298, as amended by L. 1914, chapter 399.)

§ 262. Expenses of officers. Recording officers and county treasurers and the chamberlain of the city of New York, shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the state board of tax commissioners, which shall be retained by them out of the moneys coming into their hands. (Former sec. 299 without change of substance.)

§ 263. **Supervisory power of state board of tax commissioners and state comptroller.** The state board of tax commissioners shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. Whenever a duly verified application for a refund of mortgage taxes, erroneously collected by a recording officer, is made to the state board of tax commissioners it shall be the duty of such board to determine the amount that has been erroneously collected and the said board shall make an order directing such recording officer to refund the amount so determined from mortgage tax moneys in his hands, or which shall come to his hands, to the party entitled to rceeive it and charge such amount back to the tax district that may have been been credited with the same. If any recording officer shall have collected and paid over to the treasurer of any county, a tax paid upon a mortgage which under the provisions of section two hundred and sixty of this chapter is to be apportioned by the state board of tax commissioners between several counties before such apportionment has been made, or if any recording officer shall have paid over to such treasurer more money than required on account of mortgage taxes such recording officer shall make a report to the state board of tax commissioners in the form of a verified statement of facts and said board shall determine the method of adjustment and issue its order accordingly. The state comptroller shall have general supervisory power over all county treasurers and the chamberlain of the city of New York in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers and chamberlain as he deems necessary and appropriate to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers and the chamberlain of the city of New York, shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively

by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the state comptroller may prescribe. The provisions of this section shall cover all transactions subsequent to July first, nineteen hundred and five. (Former section 300, as amended by L. 1914, chapter 398.)

§ 264. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording

officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage *recorder prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer, whose duty it is to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to

* So in original.

bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall note upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as

if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding. (Former sec. 301, as amended by L. 1910, ch. 601.)

§ 265. Tax a lien; exceptions. The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, to the extent of such lien together with interest and costs. (Added by L. 1909, ch. 412, § 2.)

§ 266. Enforcement; procedure. In case the tax imposed by this article is not paid as in this article provided, the state board of tax commissioners may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the

attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, where by stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage, against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the state comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury. (Added by L. 1909, ch. 412, § 2.)

§ 267. Idem.; where recovery is had against trust mortgagee. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or

where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches. (Added by L. 1909, ch. 412, § 2.)

ARTICLE 12*

Tax on Transfers of Stock

Section 270. Amount of tax.
271. Stamps how prepared and sold.
271-a. Sale of stamps.
272. Penalty for failure to pay tax.
273. Canceling stamp; penalty for failure.
274. Contracts for dies; expenses how paid.
275. Illegal use of stamps; penalty.
275-a. Registration; penalty for failure.
276. Power of state comptroller.
277. Civil penalties; how recovered.
278. Effect of failure to pay tax.
279. Application of taxes.
280. Refund of tax erroneously paid.

§ 270. Amount of tax. There is hereby imposed and shall immediately accrue and be collected a tax, as herein provided, on all sales, or agreements to sell, or memoranda of sales of stock, and upon any and all deliveries or transfers of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of sale or transfer, whether intermediate or final, and whether investing the holder with the beneficial interest in or legal title to said stock, or merely with the possession or use thereof for any purpose, or to secure the future payment of money, or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents, except in cases where the shares or certificates of stock are issued without designated monetary value, in which cases the tax shall be at the rate of two cents for each and every share of such stock. It shall be

* Former article 15, sections being renumbered to meet present place in consolidated law.

the duty of the person or persons making or effectuating the sale or transfer to procure, affix and cancel the stamps and pay the tax provided by this article. It is not intended by this act to impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited, nor upon mere loans of stock or the return thereof. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In the case of a sale or transfer, where the evidence of the transaction is shown only by the books of the association, company or corporation, the stamp shall be placed upon such books, and it shall be the duty of the person making or effectuating such sale or transfer to procure and furnish to the association, company or corporation the requisite stamps, and of such association, company or corporation to affix and cancel the same. Where the transaction is effected by the delivery or transfer of a certificate, the stamp shall be placed upon the surrendered certificate and canceled; and in cases of an agreement to sell, or where the sale is effected by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer, a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed and canceled. Every such bill or memorandum of sale or agreement to sell shall show the date of the transaction which it evidences, the name of the seller, the stock to which it relates, and the number of shares thereof. All such bills or memoranda of sale shall bear a number upon the face thereof and no more than one such bill or memorandum of sale made by the seller on any given day shall bear the same number. The aforesaid identification number of the bill or memorandum of sale shall in all cases be entered and recorded in the book of account required to be kept by section two hundred and seventy-six of this chapter; and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale as herein provided. (Former sec. 315, as amended by L. 1910, ch. 38; L. 1911, ch. 352, and L. 1912, ch. 292, and L. 1913, ch. 779.)

§ 271. Stamps how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary. (Former sec. 316 without change.)

§ 271-a. Sale of stamps. No person, firm, company, association or corporation other than a corporation organized under the banking law of this state or under the national bank act of the United States, or a duly authorized agent of the comptroller, shall sell or expose for sale any stamp issued pursuant to this article, without first obtaining from the comptroller his written consent, except that in connection with a sale of or agreement to sell stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp or stamps required by this article. No person shall sell any stamp for a sum less than the face value thereof without the written consent of the comptroller. Any person violating any provision of this section shall be guilty of a misdemeanor. (Added by L. 1911, ch. 12.)

§ 272. Penalty for failure to pay tax. Any person or persons liable to pay the tax by this article imposed, and any one who acts in the matter as agent or broker for such person or persons, who shall make any sale, transfer or delivery of shares or certificates of stock, without paying the tax by this article imposed, and any person who shall in pursuance of any sale, transfer or agreement, deliver any stock or evidence of the sale or transfer of or agreement to sell any stock, or bill or memorandum thereof, or who shall transfer or cause the same to be transferred upon the books or records of the association, company or corporation, and any association, company or corporation whose stock is sold or transferred, which shall transfer or cause the same to be transferred upon its books, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not

less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court. (Former sec. 317, as amended by L. 1911, ch. 352, and L. 1912, ch. 292.)

§ 273. Canceling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the tax provided by this article, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp cannot be again used; and if any person makes use of an adhesive stamp to denote the payment of the tax imposed by this article, without so effectually canceling the same, such person shall be deemed guilty of misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, in the discretion of the court. (Former sec. 318, as amended by L. 1911, ch. 352.)

§ 274. Contracts for dies; expenses how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose. (Former sec. 319 without change.)

§ 275. Illegal use of stamps; penalty. Any person who shall willfully remove or alter or knowingly permit to be removed or altered the canceling or defacing marks of any stamp provided for by this article with intent to use such stamp, or who shall

knowingly or willfully buy, prepare for use, use, have in his possession or suffer to be used any washed, restored or counterfeit stamp, and any person who shall intentionally remove or cause to be removed or knowingly permit to be removed any stamp, affixed pursuant to the requirements of this article, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than one year, or by both such fine and imprisonment, at the discretion of the court. (Former sec. 320, as amended by L. 1911, ch. 12, and L. 1912, ch. 292.)

§ 275-a. Registration; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the amendment to this section shall take effect if such a certificate shall not have been theretofore filed, or if at the time this act shall take effect, not engaged in such business or maintaining such principal office or place of business or such a place for the sale or transfer of its stock, within ten days after engaging in such business or after establishing such principal office or place of business or such a place for the sale or transfer of its stock, as the case may be, file in the office of the comptroller a certificate setting forth the name under which such business is, or is to be, conducted or transacted, and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or addresses of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, a like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the comptroller.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court. (Added by L. 1913, chap. 779, and amended by L. 1914, chapter 206.)

§ 276. Power of state comptroller. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept at some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the name of the stock and the number of shares thereof, the face value of the stock, the name of the seller or transferrer, the name of the purchaser or transferee and the number and face value of the adhesive stamps affixed and the identifying number of the bill or memorandum of sale used as provided for by section two hundred and seventy of this chapter.

Every association, company or corporation shall keep or cause to be kept at some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or register, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns the date of making every transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party surrendering such certificate, the serial number of the certificate

issued in exchange therefor, the number of shares covered by said certificate the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence, however, shall be provided in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to the bill or memorandum of sale effecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates or to one or more certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly specifying and identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate or certificates to which it applies, a notation must be made upon such bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies, as provided by section two hundred and seventy of this chapter. It shall also retain and keep all surrendered or canceled shares or certificates of its stock and all memoranda relating to the sale or transfer of any thereof. All such books of account, transfer ledgers, registers and stock certificate books, shall be retained and kept as aforesaid for a period of at least two years subsequent to the date of the last entry made therein as herein required; and all such surrender or canceled shares or certificates of stock and memoranda relating to the sale or transfer of stock, shall be retained and kept for a period of at least two years from the date of the delivery thereof. For the purpose of ascertaining whether the tax imposed by this article has been paid, all such books of account, transfer ledgers, registers, stock certificate books, surrendered or canceled shares or certifi-

cates of stock and memoranda relating to the sale or transfer thereof, shall at all times between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except Saturdays, Sundays and legal holidays, be open to examination by the comptroller or his duly authorized representative.

The comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer; and such transfer ledger, register and stock certificate books and surrendered or canceled shares or certificates of stock by mandamus. If the comptroller ascertains that the tax provided for in this article has not been paid, he shall bring an action in his name as such comptroller, in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article.

Every person, firm, company, association or corporation who shall fail to keep such book of account or bills or memoranda of sale or transfer, or transfer ledger, register or stock certificate book or surrendered or canceled shares or certificates of stock as herein required, or who alters, cancels, obliterates or destroys any part of said records, or makes any false entry therein, or who shall refuse to permit the comptroller or any of his authorized representatives freely to examine any of said books, records or papers at any of the times herein provided, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both in the discretion of the court. (Former sec. 371, as amended by L. 1910, ch. 453; L. 1911, ch. 352; L. 1912, ch. 292, and L. 1913, ch. 779.)

§ 277. Civil penalties; how recovered. Any person, firm, company, association or corporation who shall violate any of the provisions of section two hundred and seventy or section two hundred and seventy-two of this chapter shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of ten dollars for each and every share of stock so

sold or transferred, or transferred or entered upon the books of the corporation, as the case may be, without the payment of the tax by this article imposed thereon. Any person who shall violate any of the other provisions of this article shall in addition to the penalties hereinbefore provided forfeit to the people of the state a civil penalty of five hundred dollars for each and every such violation.

The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty; and all moneys collected by him shall be paid into the state treasury. In an action against a corporation or its transfer agent to recover a penalty because of its transfer of stock upon the books or records of the corporation without requiring the payment of the tax by this article imposed, the failure of the corporation or its transfer agent, on the demand of the comptroller or his duly authorized representative, to produce the surrendered certificate or memoranda of sale with the required stamps attached, shall constitute prima facie proof of the nonpayment of the tax imposed by section two hundred and seventy of this chapter. (Former sec. 322, as amended by L. 1912, ch. 292.)

§ 278. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state. (Former sec. 323 without change.)

§ 279. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 324 without change.)

§ 280. Refund of tax erroneously paid. If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may,

upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided. (Added by L. 1910, ch. 186.)

ARTICLE 13*

Procedure

Section 290. Contents of petition.
291. Allowance of writ of certiorari.
292. Return to writ.
293. Proceedings upon return.
294. Costs.
295. Appeals.
296. Refund of tax paid upon illegal, erroneous or unequal assessment.
297. When county court may apportion tax.
298. Application to county court where taxpayer has removed from the county.
299. Supplementary proceedings to collect tax.
300. No fine or imprisonment for nonpayment of tax.
301. Dismissal of suits or proceedings.
302. Cancellation of personal tax where it is void for want of jurisdiction.
303. Power of county court when collector fails to pay over.
304. Payment of moneys collected.
305. Collection of deficiency from collector's bondsmen.
306. Attorney-general to bring action for sequestration.
307. Settlement of conflicting claims to surplus of tax sale.

§ 290. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on

* Former article eleven, sections being renumbered to meet present place in consolidated law.

the same roll by the same officers, specifying the instances in which such inequality exists and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition. (Former sec. 250 without change.)

§ 291. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law. (Former sec. 251 without change.)

§ 292. Return to writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified. (Former sec. 252 without change.)

§ 293. Proceedings upon return. If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged i the petition, the court may order such assessment, if illegal, to be stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of his assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Upon such hearing the parties to the proceeding may mutually agree upon the number of pieces of property to be valued and the number of witnesses to be sworn on the subject of the value of such properties. But in case the parties fail to so agree, then upon application of either party the court shall determine the number of witnesses to be sworn and the number of the pieces of property to be valued and shall limit the same to such number as the court shall deem reasonable. When the writ is obtained to review a special franchise assessment made pursuant to the provisions of section forty-six of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county

so designated, as if the special proceedings had been originally instituted in that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of section forty-six of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment. (Former sec. 253, as amended by L. 1909, ch. 330, and L. 1911, ch. 302.)

§ 294. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme

court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken. (Former sec. 254 without change.)

§ 295. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts. (Former sec. 255 without change.)

§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city or school officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village or city in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made

as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village or city purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person paying the tax without further audit; and the board of supervisors shall audit and levy upon such town, village or city, the proportion or percentage of such excess of tax collected for such town, village or city purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city, or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, the amount paid by him in excess of what the tax would have been if the assessment had been as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the

amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax as follows: Where the writ of certiorari was issued pursuant to chapter two hundred and sixty-nine of the laws of eighteen hundred and eighty, and such tax shall not have been heretofore refunded, such application must be made within three years from the twenty-fourth day of July, nineteen hundred and seven. When the writ of certiorari was issued under the provisions of this section, then such application for audit and allowance must be made within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years. (Former sec. 255 without change of substance.)

§ 297. When county court may apportion tax. When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property. (Former sec. 257 without change.)

§ 298. Application to county court where taxpayer has removed from the county. If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein, except upon real property of nonresidents, can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property, with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed. This provision shall also apply to taxes levied upon rents reserved as upon personal property where such taxes remain unpaid. (Former sec. 258 without change.)

§ 299. Supplementary proceedings to collect tax. If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural

person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding. (Former sec. 259 without change.)

§ 300. No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes. (Source: L. 1897, ch. 766, as amended by L. 1899, ch. 79.)

§ 301. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons, upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax. (Former sec. 259a, as amended by L. 1909, ch. 374.)

§ 302. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of juris-

diction of such person or corporation and has been returned by the proper collector *uncollectable for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be. (Former sec. 259b without change.)

§ 303. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him,

* So in original.

which sum when collected shall be paid into the county treasury. (Former sec. 260 without change.)

§ 304. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers. (Former sec. 261 without change.)

§ 305. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector. (Former sec. 262 without change.)

§ 306. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller or by the county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequestrate the property of such corporation for the purpose of satisfying taxes in arrear, with the costs of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record. (Former sec. 263 without change.)

§ 307. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon. (Former sec. 264 without change.)

ARTICLE 14

Laws Repealed; When to Take Effect

Section 320. Laws repealed.
321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

[Schedule of laws or portion of laws repealed by this act will be found on pages 196–210.]

*ARTICLE 15

Tax on Secured Debts

Section 330. Definitions.
331. Payment of tax on secured debt.
332. Stamps, how prepared and used.
333. No exemptions unless stamps are affixed and canceled.
334. Contracts for dies; New York city office; expenses, how paid.
335. Illegal use of stamps; penalty.
336. No deduction of debts against taxable secured debt.
337. Application of taxes.

§ 330. Definitions. The words "secured debts," as used in this article, shall include:

(1) Any bond, note or debt secured by mortgage of real property recorded in any state or country other than New York and not recorded in the state of New York;

(2) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, the payment of which is secured by a mortgage or deed of trust of real or personal property, or both, which mortgage or deed of trust is recorded in some place outside of the state of New York and not recorded in the state of New York;

(3) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, which are secured by the deposit of any valuable securities, as collateral security for the payment of such bonds, notes or obligations, under a deed of trust or collateral agreement held by a trustee;

(4) Any bonds, debentures or notes, forming part of a series of similar bonds, debentures or notes, which by their terms are not payable within one year from their date of issue and which are not issued for an amount exceeding one thousand dollars for each such bond, debenture or note, and the payment of which is not secured by the deposit or pledge of any collateral security. The term "secured debts" as used in this article shall not include se-

*Added by L. 1911, ch. 802.

curities held as collateral to secure the payment of bonds taxable under this article or under article eleven of this chapter. (Added by L. 1911, ch. 802.)

§ 331. Payment of tax on secured debt. Any person may take or send to the office of the comptroller of this state any secured debt or a description of the same, and may pay to the state a tax of one-half per centum on the face value thereof, under such regulations as the comptroller may prescribe, and the comptroller shall thereupon make an indorsement upon said secured debt or shall give a receipt for the tax thereon, describing said secured debt and certifying that the same is exempt from taxation, which indorsement or receipt shall be duly signed and dated by the comptroller or his duly authorized representative. The comptroller shall keep a record of such indorsements and receipts with a description of such secured debt, together with the name and address of the person presenting the same and the date of registration. All secured debts so indorsed or described in such receipt shall thereafter be exempt from all taxation in the state or any of the municipalities or local divisions of the state except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine of this chapter, and in articles ten and twelve of this chapter. (Added by L. 1911, ch. 802.)

§ 332. Stamps, how prepared and used. Adhesive stamps for the purpose of paying the tax provided for by this article shall be prepared by the comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe. Upon the payment of the tax provided by this article upon any secured debt the comptroller shall affix stamps of the proper denominations, equal in face value to the amount of tax paid, to the secured debt or to the receipt for the tax, and shall cancel the same by the seal of his office or by such other canceling device as he may prescribe. (Added by L. 1911, ch. 802.)

§ 333. No exemption unless stamps are affixed and canceled. The payment of the tax upon any secured debt, as provided in this article, shall not exempt such secured debt from

taxation, as provided in section three hundred and thirty-one, unless stamps to the proper amount are affixed and canceled, as provided in the preceding section. (Added by L. 1911, ch. 802.)

§ 334. Contracts for dies; New York city office; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire, together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps. In addition to the receipt of taxes payable as provided in this article at his office in the city of Albany, the comptroller shall maintain an office for the receipt of such taxes in the city of New York. He shall appoint, and may at pleasure remove, such assistants, clerks and other persons as may be necessary to carry out the provisions of this article and shall fix and determine their salaries. All expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose. (Added by L. 1911, ch. 802.)

§ 335. Illegal use of stamps; penalty. Any person who shall willfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been used, or shall knowingly or willfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof; or shall willfully use any counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court. (Added by L. 1911, ch. 802.)

§ 336. No deduction of debts against taxable secured debt. The owner of any secured debt, on which the tax provided for in this article has not been paid, shall be assessed upon such secured debt in the taxing district in which he resides, upon the fair market value of such secured debt and no deduction for the just debts owing by him shall be allowed against the assessed value of such secured debt, as provided in section twenty-one of this chapter or elsewhere in this chapter or in any other law of this state. (Added by L. 1911, ch. 802.)

§ 337. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon. (Added by L. 1911, ch. 802.)

SCHEDULE OF LAWS REPEALED.

Revised Statutes.... Part 1, chapter 13, titles 1–6, ...All

Revised Statutes.... Part 3, chapter 8, title 17, sections 28–30

Laws of	Chapter	Section
1778.....	17.....	All
1779.....	16.....	All (2d Sess.)
1779.....	27.....	All (3d Sess.)
1780.....	35.....	All (3d Sess.)
1780.....	47.....	All (3d Sess.)
1780.....	10.....	All (4th Sess.)
1780.....	16.....	All (4th Sess.)
1781.....	20.....	2–6
1781.....	24.....	All
1781.....	29.....	All
1781.....	43.....	All
1781.....	45.....	All
1781.....	54.....	All
1781.....	57.....	All
1781.....	62.....	All
1781.....	5.....	All (5th Sess.)
1781.....	10.....	All (5th Sess.)
1781.....	17.....	8 (5th Sess.)
1782.....	37.....	1, 3
1782.....	6.....	1–4, 6, 7, 10
1782.....	9.....	All
1782.....	10.....	All
1783.....	49.....	All
1784.....	58.....	1–17, 19, 20
1784.....	16.....	All (8th Sess.)
1785.....	30.....	All
1785.....	75.....	1
1786.....	21.....	All
1786.....	56.....	1–12
1787.....	74.....	All
1787.....	77.....	All
1787.....	86.....	6
1788.....	64.....	3
1788.....	65.....	1–3, 7, 10, 13

Laws of	Chapter	Section
1788.....	76.....	All
1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
1789.....	38.....	All
1799.....	72.....	All
1799.....	93.....	All
1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.....	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1–7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3–8, 10–12
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55–57
1813.....	203.....	31
R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3–8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All

Laws of	Chapter	Section
1818.....	50.....	All
1819.....	59.....	All
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4–6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1–61, 63–70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823, Ch 262, § 27
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 482 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All

Laws of	Chapter	Section
1840	252	All
1840	387	All
1841	170	7
1841	341	All
1842	154	All
1842	318	All
1843	179	All
1844	266	All
1845	180	29–32
1845	195	All
1846	327	All
1847	455	16
1847	482	All
1849	10	All
1849	180	All
1850	6	All
1850	92	All
1850	183	All
1850	298	All
1851	8	All
1851	176	All
1851	371	All
1852	46	All
1852	282	All
1853	69	All
1853	406	All
1853	469	All
1853	651	All
1853	654	All
1854	393	All
1855	11	All
1855	29	All
1855	37	All
1855	74	All
1855	83	All
1855	327	All
1855	335	1

Laws of	Chapter	Section
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
1857.....	782.....	All
1858.....	8.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	30.....	All
1859.....	149.....	All
1859.....	271.....	All
1859.....	312.....	All
1859.....	383.....	All
1860.....	209.....	All
1860.....	425.....	All
1861.....	187.....	All
1862.....	194.....	All
1862.....	285.....	All
1862.....	318.....	All
1862.....	456.....	All
1863.....	15.....	All
1863.....	17.....	All
1863.....	46.....	All
1863.....	104.....	All
1863.....	240.....	All
1864.....	170.....	3
1864.....	182.....	3
1864.....	399.....	All
1865.....	85.....	All
1865.....	453.....	All
1865.....	709.....	All
1866.....	28.....	All
1866.....	87.....	All
1866.....	136.....	All
1866.....	528.....	All

Laws of	Chapter	Section
1866	649	All
1866	677	All
1866	761	All
1866	820	All
1867	10	All
1867	48	All
1867	361	All
1867	592	All
1867	670	All
1867	694	All
1867	861	All
1867	938	All
1868	6	All
1868	575	All
1868	598	All
1868	715	All
1868	741	All
1869	10	All
1869	697	All
1869	859	All
1869	860	All
1869	877	All
1870	6	All
1870	280	All
1870	325	All
1870	492	2, part providing for the exemption from taxation of the premises leased for the residence of the health officer and his deputies, and part authorizing the comptroller to designate papers in which notice of sale of lands for nonpayment of taxes shall be published
1870	506	2–6
1870	571	All
1870	705	All

Laws of	Chapter	Section
1870.....	767.....	All
1870.....	768.....	All
1871.....	10.....	All
1871.....	110.....	All
1871.....	287.....	All
1871.....	717.....	All
1872.....	10.....	All
1872.....	142.....	All
1872.....	355.....	All
1872.....	850.....	All
1873.....	5.....	All
1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
1873.....	766.....	All
1873.....	809.....	All
1874.....	4.....	All
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1–3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All

Laws of	Chapter	Section
1878	23	All
1878	140	All
1878	152	All
1878	191	All
1878	289	All
1879	12	All
1879	27	All
1879	82	All
1879	140	All
1879	372	All
1879	446	All
1879	492	All
1880	20	All
1880	80	All
1880	91	All
1880	140	All
1880	179	All
1880	269	All
1880	327	All
1880	448	All
1880	515	All
1880	534	All
1880	542	All
1880	552	All
1880	596	All
1881	8	All
1881	46	All
1881	166	All
1881	293	All
1881	361	All
1881	402	All
1881	433	All
1881	477	All
1881	597	All
1881	640	All
1882	2	All
1882	151	All

Laws of	Chapter	Section
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312–327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	448.....	All
1885.....	453.....	All
1885.....	483.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	254.....	All
1886.....	266.....	All

Laws of	Chapter	Section
1886.....	280.....	All
1886.....	315.....	All
1886.....	659.....	1–3, 5–8
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1887.....	638.....	All
1887.....	699.....	All
1887.....	700.....	All
1887.....	713.....	All
1888.....	110.....	All
1889.....	12.....	All
1889.....	95.....	4
1889.....	191.....	All
1889.....	193.....	All
1889.....	307.....	All
1889.....	353.....	All
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All

Laws of	Chapter	Section
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All
1893.....	498.....	All
1893.....	525.....	All
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All
1894.....	713.....	All
1894.....	767.....	All
1895.....	191.....	All
1895.....	240.....	All
1895.....	378.....	All
1895.....	395.....	3, part adding § 274 to L. 1893, Ch. 488
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	861.....	All

Laws of	Chapter	Section
1895.....	895.....	All
1896.....	293.....	All
1896.....	820.....	All
1896.....	908.....	All
1896.....	951.....	All
1896.....	952.....	All
1896.....	953.....	All
1897.....	80.....	All
1897.....	233.....	All
1897.....	284.....	All
1897.....	347.....	All
1897.....	369.....	All
1897.....	371.....	All
1897.....	373.....	All
1897.....	375.....	All
1897.....	392.....	All
1897.....	443.....	All
1897.....	489.....	All
1897.....	490.....	All
1897.....	494.....	All
1897.....	766.....	All
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All

Laws of	Chapter	Section
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All
1901.....	118.....	All
1901.....	132.....	All
1901.....	158.....	All
1901.....	159.....	All
1901.....	173.....	All
1901.....	261.....	All
1901.....	288.....	All
1901.....	358.....	All
1901.....	448.....	All
1901.....	458.....	All
1901.....	490.....	All
1901.....	493.....	All
1901.....	517.....	All
1901.....	535.....	All
1901.....	550.....	All
1901.....	558.....	All
1901.....	605.....	All
1901.....	618.....	All
1902.....	101.....	All
1902.....	112.....	All
1902.....	126.....	All
1902.....	171.....	All
1902.....	172.....	All

Laws of	Chapter	Section
1902	200	All
1902	283	All
1902	324	All
1902	344	All
1902	378	All
1902	496	All
1903	41	All
1903	170	All
1903	199	All
1903	204	All
1903	267	All
1903	305	All
1903	338	All
1903	642	All
1904	155	All
1904	279	All
1904	382	All
1904	385	All
1904	438	All
1904	535	All
1904	758	All
1905	61	All
1905	94	All
1905	241	All
1905	278	All
1905	281	All
1905	348	All
1905	368	All
1905	445	All
1905	446	All
1905	447	All
1905	509	All
1905	729	All
1906	111	All
1906	155	All
1906	189	All
1906	248	All

Laws of	Chapter	Section
1906.....	336.....	All
1906.....	414.....	All
1906.....	425.....	All
1906.....	458.....	All
1906.....	474.....	All
1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
1907.....	693.....	All
1907.....	709.....	All
1907.....	720.....	All
1907.....	721.....	All
1907.....	725.....	All
1907.....	734.....	All
1907.....	739.....	All
1908.....	43.....	All
1908.....	228.....	All
1908.....	295.....	All
1908.....	296.....	All
1908.....	307.....	All
1908.....	308.....	All
1908.....	310.....	All
1908.....	312.....	All
1908.....	321.....	All
1908.....	437.....	All
1908.....	505.....	All

TAXATION—SPECIAL

1914

Wyoming County — Town of Genesee Falls. Assessment of State Land for School Purposes in School District Number 2, Town of Genesee Falls.

AN ACT to provide for the assessment for school purposes of certain state lands in the town of Genesee Falls, Wyoming county.

Became a law March 25, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The lands owned by the state and situate in school district number two in the town of Genesee Falls, Wyoming county, New York, constituting a portion of Letchworth park, the full title to which was vested in the state upon the death of William Prior Letchworth on December first, nineteen hundred and ten, exclusive of the improvements thereon erected by the state, shall be assessed in such school district for school purposes in the same manner as other real property owned by persons or corporations therein, and the comptroller shall hereafter pay the school authorities of such school district the amount of taxes levied upon such land of the state for school purposes by virtue of this act out of any moneys hereafter appropriated for the payment of assessments for local improvements on property owned by the state.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 88.]

Cayuga County. Collection of Taxes Under Chapter 161, Laws of 1885, and Chapter 665, Laws of 1901, Validated; Conveyances Made Pursuant to Such Acts Legalized. Statute of Limitations as to Sales Provided.

AN ACT to repeal chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one amending such act; to validate and legalize proceedings and conveyances made pursuant to such act and amendatory acts; and to enact a statute of limitations as to all acts and proceedings hereafter commenced to void, vacate or otherwise declare illegal any sale made pursuant to such act or amendatory acts.

Became a law April 14, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one, amending such act are hereby repealed; and all conveyances made pursuant to the provisions of such act, or of such act as amended by chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and by chapter six hundred and fifty-five of the laws of nineteen hundred and one are hereby validated and legalized.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in land heretofore sold by virtue of the acts hereby repealed, or any of them, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Cayuga

on account of sales of lands heretofore made pursuant to any of such acts shall have the same effect and titles thereunder shall be completed in the same manner as if such acts had not been repealed.

§ 3. All conveyances of lands heretofore made by the treasurer of Cayuga county, pursuant to the provisions of the acts repealed by this act, or any of them, if they have been heretofore recorded in the office of the clerk of the county of Cayuga, shall, three years after this act takes effect, and all such conveyances which may hereafter be recorded in such office, shall, three years after the date of such recording, be conclusive evidence that the sale pursuant to which each such conveyance was made, and all proceedings prior thereto, from and including the assessment of the land, and all notices required by law to be given to perfect title thereunder, were regular and lawful, and were regularly given, published and served, according to law.

§ 4. This act shall not affect any action or proceeding now pending in any court; nor any action which shall be begun, proceeding taken, or application duly made within six months from the time this act takes effect, for the purpose of vacating or otherwise declaring illegal any tax sale, or any conveyance or certificate of sale heretofore made under the acts repealed by this act, or any of them.

§ 5. This act shall take effect immediately.

[Laws 1914, ch. 88.]

Oswego County — Repeals Statutes Which Had to do With Collection of Taxes in the Counties of Livingston, Montgomery and Oswego as Far as the Same Relate to the County of Oswego.

AN ACT to repeal chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight, entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and to repeal the several acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to the county of Oswego.

Became a law April 16, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight- entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and the several acts amendatory thereof or supplementary thereto,

so far as the provisions thereof relate to the county of Oswego, are hereby repealed.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in lands heretofore sold by virtue of the acts hereby repealed, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Oswego on account of sales of lands heretofore made pursuant to said acts, shall have the same effect as if the said acts had not been repealed.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1914, ch. 387.]

Wyoming County, Town of Middlebury — Legalizes, Ratifies and Confirms the Assessment and Collection of Taxes on Property Within the Lighting District of the Town of Middlebury.

AN ACT legalizing the several acts of the town board of the town of Middlebury and the action of the board of supervisors of the county of Wyoming in levying and assessing certain taxes on the property within a lighting district in such town.

Became a law April 17, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the acts and proceedings of the town board of the town of Middlebury in the county of Wyoming prior to and including the twelfth day of December, nineteen hundred and twelve, and all the acts and proceedings of the board of supervisors of such county in levying and assessing a tax upon the taxable property of the inhabitants of such town, situate within the lighting district of such town, for the care and maintenance of the lighting system and for supplies furnished therefor are hereby legalized, ratified and confirmed and the tax so levied and assessed is hereby declared to be valid and a lien upon the property upon which the same was levied and assessed to the same extent and with the same force and effect as if such boards and each of them, had complied with all the provisions of the law in levying and assessing such tax. This act shall not affect any action or proceeding now pending in any court.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 409.]

Westchester County — Creates a System of Assessment and Collection of Taxes in the Several Towns, Villages and Tax Districts of the County of Westchester.

AN ACT providing additional requirements in the preparation of assessment-rolls for the townships and villages and tax districts therein in the county of Westchester, and also providing for the collection of taxes, and providing for and authorizing the sale of land for the nonpayment of taxes and for the collection of unpaid taxes in the several towns and villages and tax districts therein, of the county of Westchester.

Became a law April 23, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

ARTICLE I.

PREPARATION OF TAX MAP.

Section 1. Time of filing map. Before the first day of February, nineteen hundred and fifteen, the town board of each town shall prepare and file an assessment map, as hereinafter required, to be approved by the state board of tax commissioners. One complete copy of such map, corrected as may be necessary from time to time, shall always remain on file in the office of the town clerk of each town, and another copy thereof, corrected as aforesaid, shall be continuously kept by the board of assessors.

§ 2. Districts and parcels to be designated. The assessment map shall show every separate parcel of land in each town, incorporated village, school district, tax and assessment district, now created, or hereafter to be created therein, on a scale of not less than six inches to the mile, as to farm lands and with the separate sheets whenever necessary on a scale of not less than fifty feet to the inch, as to villages, incorporated and unincorporated, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake,

pond, river, water course, marsh and other physical characteristics so far as is practicable.

§ 3. Special requirements of map. The map to be so prepared shall show the boundaries of each village, school district and tax district therein, or the portion thereof within such town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist it in preparing such assessment map and corrections thereof, with authority to make and prepare as many copies thereof as they may need, in one or more sheets, and the size of not less than twelve inches by eighteen inches.

§ 5. Payment for maps. The town board of each town is hereby authorized and directed to raise, by taxation, or in the form of a bond issue, the amount of money required for the making and preparing of such assessment maps, which bond issue shall not extend beyond a period of ten years, and the town board of each town is hereby authorized to issue bonds of such town for the aggregate amount of the estimated cost of the preparation of such maps, and the sum of money, when raised by taxation for such purpose, or when available from the sale of said bonds, shall be expended for the purpose of making and preparing such maps, and paid out by the supervisor of such towns upon the voucher or draft usually used and employed in such towns for the payment of funds after the expenses shall have been properly approved by such board.

§ 6. Description of parcels. The board of assessors of each township shall assist the engineer employed by the town board to prepare such assessment map as to the manner of designating the various parcels set forth on said map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary lines of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them, a distinct and separate assessment number showing thereon, as

nearly as they can learn or ascertain, the area of each farm or lot, with the name, wherever practicable, as nearly as they can learn or ascertain it, of the owner or reputed owner thereof, and also, as nearly as can be ascertained, the distance in feet of the frontage of each separately assessed lot, parcel or farm of land on the highway. In case any municipality or tax district situated in whole or in part within the township has adopted an assessment map, such map may, with the approval of the state board of tax commissioners, be adopted so far as it describes the taxable parcels in such municipality or tax district as the official map of said township to that extent. The map or maps prepared for each township shall be certified by the town board thereof as correct, which map shall be corrected and rectified by said town board from time to time, and the several town boards are hereby authorized to incur the necessary expense therefor as a town charge.

ARTICLE II.

Preparation of Assessment Rolls.

Section 1. Board of assessors, compensation and expenses. There shall be but one board of assessors in each town of Westchester county, who shall be elected or appointed in the manner prescribed by law, from time to time, for the election or appointment of town assessors, which board of assessors shall make and prepare all assessment rolls for the purpose of taxation within their respective towns, whether for state, county, town, village or any tax district purpose or purposes, and who shall hold office as prescribed by law from time to time, in reference to town boards of assessors, and the compensation of such assessors shall be fixed by the town board of each town within the county, before said assessors enter upon the performance of their respective duties, which salary shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge. The town board may also allow as a town charge the reasonable and necessary expenses of the assessors incurred in the performance of their duties and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors shall be resi-

dents of the town, but not necessarily residents of any other tax district for which they may be required to make an assessment.

§ 2. Town assessment roll official. The assessment roll prepared by the board of assessors of each town, shall be the official assessment roll for every municipality and tax district lying within the township for which such assessment roll was prepared, so far as it relates to property lying within the limits of the municipality or other tax district. The assessment roll shall be prepared in triplicate, and after revision and correction, one copy shall be delivered to the town clerk, and the other copies to the supervisor of the town. The town board may publish or cause to be published the assessment roll in whole or in part.

§ 3. Assessment in separate tax district to be shown. The board of assessors, in addition to the requirements contained in the general tax law, shall make the assessment required for each separate tax district in every town, and whenever necessary, make an apportionment of the assessment of the property between or among the tax districts in which such property is located.

§ 4. Review of assessments. In addition to the grounds now declared by law as a basis for the review of assessments, any owner or occupant at the time when complaints relative to assessments can be heard, may ask to have the assessments in the tax districts corrected and may also, for that reason, petition the court for relief as provided by the general tax law.

§ 5. Duration of assessment roll. On the fifteenth day of September in each year, a new assessment roll shall be filed, and thereafter such assessment roll shall be used for all purposes of taxation within the townships, villages and tax districts therein, until a new assessment roll shall be filed in the following year, and all taxes shall be levied and extended and carried out in one assessment roll.

§ 6. Form of assessment roll. The assessment roll to be prepared by the board of assessors shall comply in all respects with

the general tax law with relation to the preparation of assessment rolls, but there shall be the additional requirement that in each town the assessment in each separate tax district shall be set forth in a separate column and in the second column the property shall be designated in the same manner that the assessed property is designated on the tax maps as prescribed in article one hereof. The assessment roll shall provide columns for the entry of the payment of taxes as paid. The form of the assessment roll shall also be approved by the state board of tax commissioners.

§ 7. **Special franchise assessment.** When the town clerk shall have received from the state board of tax commissioners the statement of the equalized valuation of a special franchise as fixed by the board in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall enter upon the assessment roll of a village in their town, or of a portion of a village in their town, the valuation of the special franchises in such village as fixed and determined by the state board, and shall proceed to apportion the valuation of the special franchises among the several tax districts within the town according to their best judgment, and shall enter such apportioned valuations upon the assessment rolls of the several tax districts.

ARTICLE III.

Levy of Taxes.

§ 1. **Certification of taxes.** After the lawful authorities in each tax district shall have fixed the amount of taxes to be raised for such district, the proper authorities of such district, including the board of trustees of each village in each township, shall certify to the supervisor of such township the amount of such tax, including all special assessments, and it shall be the duty of the supervisor of such town to extend or cause to be extended the amount of tax against each particular person and property in each tax district, extending the state, county, town and town district tax unless previously extended, in one of the two copies of the assessment-rolls delivered to him by the board of assessors, and the

village and school tax in the other copy of such assessment roll. Upon the completion of such extension, such supervisor shall publish once, in one newspaper, if any, published in the town, a notice of the extension of such tax, and the place where such tax extension can be inspected within ten days from the publication of such notice, and also shall post a notice in three conspicuous public places in the tax districts affected, of the extension of such tax, and the place where such tax extension can be inspected within ten days from the publication of such notice. At the expiration of such period of ten days, the tax as extended, shall be absolute and incontestable, unless otherwise ordered by the court before the expiration of such period of ten days.

§ 2. **Tax budget and tax lien.** No tax shall be certified to the supervisor of any town, except upon the adoption of a tax budget, including in specific items, the amount which is to be raised for each particular purpose. The lien of the tax for state, county, town and town district tax purposes shall attach to the property taxed on April first in each year; and the lien of the tax for village and school district purposes shall attach to the property taxed on July first in each year. The lien for assessments for improvements in any village, town or town tax district, shall attach to the property affected when such assessments are confirmed by the proper authorities thereof, and duly certified to the receiver of taxes as required by section eight, article four of this act.

§ 3. **Determination of tax.** The amount of the annual state, county, town and district tax shall be fixed, determined and confirmed as the law provides, by the board of supervisors, and the amount of tax levied upon each town district shall be duly certified by the board of supervisors to the supervisor of each town before March fifteen in each year. The amount of the annual tax of each village shall be fixed and determined, as the law provides, by the board of trustees of each village, together with the special assessments, and shall be certified to the supervisor of each town before June first in each year. The amount of the annual tax of each school district shall be fixed and determined, as the law provides, by the trustees or board of educa-

tion of each school district, and shall be certified to the supervisor of the town before June first in each year. In case of a school district lying in more than one township, the supervisors of the towns in which such school district lies shall apportion the school tax to the parts lying in their respective townships according to the assessed valuation thereof. In the case of a village lying in more than one township, the supervisors of the towns in which such village lies, shall apportion the village tax to the parts lying in their respective townships according to the assessed valuation thereof.

§ 4. **Extension of tax and tax warrant.** Upon receiving such certification, the supervisor of each town shall immediately, except where the taxes have been extended, extend the taxes for such certified district tax, and after giving the notice required by section one of this article, shall execute and deliver to the receiver of taxes his warrant for the collection of such tax, as provided in article four, section five of this act.

§ 5. **Limitation of time and penalties.** Each annual tax, for whatever purposes levied, either upon the township or village or school district, or any other tax district, shall be collected if possible, before the fifteenth day of September in each year, and on the fifteenth day of September in each year, the receiver of taxes shall report to the supervisor all uncollected taxes, giving a description of the property upon which the tax has not been paid, as stated in the assessment roll. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town and town district taxes after the levy thereof: If paid during the month of April, no penalty; if paid during the month of May, one per centum; if paid during the months of June or July, three per centum; if paid during the months of August and September, five per centum; if paid during the months of October, November or December, eight per centum; if paid thereafter twelve per centum, up to the time of sale, as hereinafter provided. The following scale of penalties is hereby prescribed for neglect to pay the village taxes after the levy thereof: If paid during the month of July, no penalty; if paid during the month

of August, one per centum; if paid during the months of September and October, two per centum; if paid during the months of November and December, three per centum; if paid during the months of January, February and March, four per centum; if paid thereafter, twelve per centum, up to the time of sale, as hereinafter provided. The following scale of penalties is hereby prescribed for neglect to pay the school taxes after the levy thereof: If paid during the months of July and August, no penalty; if paid during the month of September, one per centum; if paid during the month of October, two per centum; if paid during the months of November and December, three per centum; if paid during the months of January, February and March, four per centum; if paid thereafter, twelve per centum, up to the time of sale, as hereinafter provided.

§ 6. Compensation of supervisor. The supervisor of each town, for his compensation in carrying out the provisions of this act, shall receive an annual salary to be fixed by the town board with the supervisor not sitting as a member, which together with his necessary expenses and disbursements, shall be a town charge.

ARTICLE IV.

The Collection of Taxes and Assessments.

§ 1. Receiver of taxes. There shall be elected or appointed in each town, a receiver of taxes in place of a collector of taxes, who shall be elected or appointed in the same manner as is now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, whose duties it shall be to collect all state, county, town, village, school, and district taxes and assessments levied or assessed upon any taxable property within said town for the state, county, town, incorporated villages or any tax district or part thereof therein. Such receiver of taxes shall be a resident of the town but not necessarily a resident of any other tax district for which he may be required to collect taxes or assessments.

§ 2. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board or the members thereof, shall indorse their approval upon such bond, and the same shall be filed in the office of the clerk of said county and become a lien in the same manner and extent as is now provided in reference to the lien of a collector's undertaking or bond. And after the filing of such bond the town shall be responsible for the payment to each village and tax district therein in the amount collected by the receiver of taxes for such village and tax district. The bond of any receiver of taxes, after the expiration of his term of office, shall be cancelled by the town board when satisfied that he has fully accounted for and duly paid over all moneys received by him; and the said bonds shall be cancelled in the office of the county clerk upon the filing in the office of the county clerk of a certified copy of the resolution of the town board cancelling such bond.

§ 3. Compensation of receiver of taxes. The town board of each town shall fix the salary of such receiver of taxes before he shall have begun the performance of his duties, which salary shall be in full compensation and in lieu of all fees of any kind.

§ 4. Receipts and payments by receiver. Such receiver of taxes shall, after receiving his warrant, report at least once in each month to the town board in reference to the amount of state, county, village and district taxes or assessments collected and received by him; and shall on the first day of each and every month, pay to the county treasurer of Westchester county the amount of state and county tax collected and received by him; to the supervisor of the town the amount of town and district taxes collected and received by him; to the treasurer of each incorporated village the amount of village taxes or assessments collected and received by him; to the treasurer of each school district within his town, or to the treasurer of a joint school district, a portion of

which is within his town, the amount of school taxes or assessments collected and received by him.

§ 5. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes, with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 6. Tax warrants and notice of collection of tax. The town supervisor shall deliver to the receiver of taxes three separate warrants for the collection of taxes, as follows: One warrant for the collection of state, county, town, and town district taxes, one warrant for the collection of village taxes, and one warrant for the collection of school taxes. Such warrants must be delivered by the supervisor to the receiver of taxes at least ten days before the time fixed for the collection of the tax. In case the execution of any warrant shall not be completed during the term of office of a receiver of taxes, such warrant shall be continued to his successor in office. The collection of the state, county and town tax shall begin on the first day of April in each year; the collection of all other taxes shall begin on the first day of July in each year. Immediately upon the receipt of such warrant from the supervisor the receiver of taxes shall advertise the collection of such tax by causing notice of the reception of such warrant to be posted in five conspicuous places in the town, and within each taxing district. Such notice shall be posted at least ten days before the first day appointed for the collection of taxes, and in addition to posting such notice the receiver of taxes shall publish the same notice once in two newspapers, if any, to be

designated by the town board and published in the town at least ten days before the first day appointed for the collection of the tax. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and several villages and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon. It shall be the duty of the receiver of taxes to receive all payments of all taxes, whether made before or after the sale of property for the nonpayment of taxes, and to receive and receipt for all payments for the redemption of property previously sold for taxes, and to report such receipts promptly from time to time to the supervisor of his town. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or a nonresident. Except that any person or corporation whether a resident or nonresident of the tax district, who is the owner of or liable to assessment for an interest in real property in the town may file with the receiver of taxes of the town in which such real property is situated, a notice stating his name, residence and post-office address, or in the case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice, at the post-office address stated therein, a duplicate tax bill for all taxes upon such real property included in such warrant. The receiver of taxes shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum of ten cents shall be collected with such taxes. But the failure of the receiver of taxes to mail such duplicate tax bill shall not invalidate such tax nor prevent the accruing of any interest or penalty imposed for the nonpay-

ment of taxes, nor prevent the sale of such property for the non-payment of such taxes, as hereinafter provided but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof.

§ 7. **Receipt for taxes.** Every receiver of taxes shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying the tax, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment roll and the assessed valuation thereof, and for personal property or special franchise tax, the amount thereof; the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the asessment roll on account of which such tax is paid. For the purpose of giving such a receipt, each receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The board of supervisors shall prescribe the form of such receipts, stubs and books, and they shall be furnished to the receiver of taxes by the town board at the expense of the town. On the back of such receipt, there shall be a printed statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget, and the rate for each tax district.

§ 8. **Reports by tax receiver.** Such receiver of taxes shall on or before the fifteenth day of September in each and every year, make and file with the town board a full and itemized statement of each and every item of state, county, town and town district tax and assessment collected and received by him, and of each and every item of state, county, town, town district tax and assessment unpaid and uncollected by him, and to the board of trustees of each incorporated village within his town, a full and

itemized statement of each and every tax and assessment received and collected by him, and of each and every village tax and assessment uncollected by him; and to the board of education or trustees of each school district within his town or a portion of which is within his town, a full and itemized statement of each and every item of school tax and assessment collected and received by him, and each and every item uncollected by him. Such report shall be verified by such tax receiver before an officer authorized by law to take and receive oaths or affirmations, and shall contain a description of the taxable parcel upon which a tax is uncollected, described in the same manner and extent as upon the assessment roll of such town, village and school district, and stating in each instance, the amount of the tax unpaid.

§ 9. Collection of assessments made after January first, nineteen hundred and fifteen. Nothing herein contained shall be construed to prevent any municipality from levying asessments for improvements, as now provided by law, but as such assessments shall be made they shall be certified to the receiver of taxes by the municipality making the assessment, and collected by him as required by the conditions and terms of payment required by the assessment and immediately paid over to the municipality to which such assessment is due and payable. If assessments shall not be paid before the next annual collection of taxes for the tax district to which such assessment is due and payable, the supervisor shall then include such unpaid assessments in the tax roll for that year.

§ 10. Collection of taxes and assessments in arrears. All taxes and assessments which have been or shall have been imposed in any town or in any tax district or village located within the boundaries of any town, before January first, nineteen hundred and fifteen, shall be collected by the receiver of taxes, and on or before January first, nineteen hundred and fifteen, the proper officers of each tax district shall certify to the receiver of taxes all taxes and assessments which have been or shall have been imposed before that date, and it shall be the duty of the receiver of taxes to collect all such taxes and assessments and to pay over

such collections as received to the county treasurer or to the proper officers of each tax district as provided in section three of article four of this act. And in the case of all taxes and assessments which shall have accrued and been imposed in any village or other tax district, the receiver of taxes is hereby authorized, directed and empowered to collect such taxes, with interest and penalties, pursuant to the provisions of the law under which said taxes and assessments accrued or were imposed, and in the manner provided by law to collect such taxes or assessments at the time of their imposition.

ARTICLE V.

Sales of Lands for Nonpayment of Taxes.

Section 1. Report of unpaid taxes. Each of the several receivers of taxes of the towns of the county of Westchester shall, on the first day of April in each year, make and deliver to the supervisor of the town in which such tax is directed to be levied, an account of all taxes mentioned in any tax rolls of the previous year remaining unpaid at the time of such report. The receiver of taxes of each town in which an incorporated village is located, shall make and deliver to the board of trustees of any such village a duplicate of the report of all village taxes mentioned in any tax roll of the previous year remaining unpaid at the time of such report. Such receiver of taxes, at the time of making such report, shall add in a separate column to be provided for the purpose, the penalties hereinbefore prescribed, for deferred payment of taxes, which percentage shall be for the use and benefit of the town or village, as the case may be, and shall be added to the amount of such unpaid taxes and collected therewith.

§ 2. Borrowing money on account of unpaid taxes. Whenever after the fifteenth day of September, in each year, the supervisor shall receive from the receiver of taxes, on account of unpaid state, county, town, town district, school taxes or special assessments, as required in last section, he shall, under the direction and authority of the town board or a majority of them, borrow, upon the credit of the town or school district, as the case may be, a sum not exceeding the amount of the unpaid taxes so

reported. For the sum so borrowed, he shall issue in the name and under the seal of the town, the bonds or certificates of indebtedness thereof, signed by such supervisor and countersigned by the town clerk, the same to bear interest at not more than the rate of six per centum per annum, to be in amounts not more than one thousand dollars nor less than one hundred dollars each, to be payable at such time as shall be determined by said board, not longer than one year from the date thereof and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds and of the amount and time of payment thereof shall be kept by the town clerk. From the proceeds of such bonds or certificates of indebtedness, the supervisor shall pay to the county treasurer the amount of unpaid state and county taxes included in such report; and shall pay to the treasurer of each school district the amount of unpaid school taxes of such district included in such report; and shall retain the amount of unpaid town or town district taxes included in such report; and such taxes with the penalty, interest, percentage, and expenses shall be collected as hereinafter provided. If the supervisor of any town shall neglect to pay over to the county treasurer within thirty days after the fifteenth day of September, the amount of such unpaid state and county taxes included in the report of the receiver of taxes, it shall be the duty of the county treasurer, and he is hereby authorized to borrow on the credit of the county the amount of the deficiency, and to issue therefor the bonds or obligations of the county, payable with interest, and the amount of such deficiency, with lawful interest thereon from the time when the same should have been paid to the first day of May next thereafter, shall be levied upon the taxable property and inhabitants of such town by the board of supervisors at their next ensuing annual tax levy. Whenever any board of trustees of any village shall receive a report of unpaid village taxes, such board of trustees may, at any time thereafter, borrow on the credit of such village a sum not exceeding the amount of such unpaid village taxes so reported, and may issue certificates of indebtedness therefor, which shall bear interest at the rate of not more than six per centum per annum, to be payable at such time as shall be determined by such board of trustees not longer than eighteen months

from the date thereof, and to be disposed of by such board of trustees for not less than the par value thereof. But this provision shall not be construed to conflict with or repeal any provision of law authorizing any municipality in Westchester county to borrow money in anticipation of the collection of taxes.

§ 3. Rejection of taxes erroneously assessed. On the first day of April in each year, the town board of each town, or a majority of them, shall examine the account of unpaid taxes returned to the supervisors, and shall add to each of the several amounts so returned the penalty for nonpayment at the rate hereinbefore prescribed and shall reject all taxes on land so imperfectly described or so erroneously assessed that the collection thereof cannot be legally enforced, and shall file a transcript thereof in the town clerk's office. A copy thereof, duly certified by the town clerk, shall be presented by the supervisor of the town to the board of supervisors before their next annual tax levy, and said board of supervisors shall reassess and charge the lands intended to have been assessed for the rejected state, county, town and school taxes and special assessments with the amount of such tax and percentage thereon, and shall direct the collection thereof with the other taxes of the year in the same manner as such taxes are directed to be collected; and if such taxes or any part thereof cannot be so reassessed the same or such part thereof as cannot be reassessed shall be levied and assessed by said board upon and collected from the taxable real and personal property of the town, school district or assessment district from which they were returned. A copy of such transcript containing the account of such rejected village taxes, certified by the town clerk, shall be delivered to the board of trustees of such village, and said board of trustees shall reassess and charge the lands in the village intended to have been assessed for such rejected taxes with the amount of such tax and percentage thereon, and shall direct the collection thereof with the taxes of the succeeding year; and if such rejected taxes or any part thereof cannot be reassessed, the same or such part thereof as cannot be reassessed shall be levied and assessed by the said board of trustees upon and collected from the taxable real and personal property within said village.

§ 4. Publication of notice of sale for unpaid taxes. The supervisor of a town in which a return of unpaid taxes shall be made as provided in the first section of this article, shall cause to be posted and published as hereinafter mentioned, a list of all lots, pieces and parcels of land and premises in said town, upon which any state, county, town, school, village or town district taxes, or any special assessments for any purpose, shall have been returned unpaid and shall not be rejected by the town board, as hereinbefore provided; such list shall contain a description of such lots, pieces and parcels of land and premises, as the same are described in the assessment roll and upon such return, including all lands which shall have been described and added to such return under the provisions of section three of this article, together with a notice that if such taxes with the percentage and penalty thereon, and the expense of posting and publication be not paid to the receiver of taxes on or before the first Tuesday of May, such lands and premises will be sold at public auction on that day, at the office of the receiver of taxes. A copy of such notice shall be posted in five public places in said town, at least three weeks before the day fixed for such sale, and if there be one or more newspapers published in the town, such list and notice shall be published once in each week for three weeks consecutively, next preceding the day fixed for such sale in one such newspaper published in said town as shall be designated by the town board herein mentioned. The supervisor of any town may defer the sale of any parcel of land in such town for unpaid tax until the unpaid taxes thereon, with accured interest and penalties, shall amount in the aggregate to the sum of five dollars.

§ 5. Sale of lands for unpaid taxes. If such tax be not paid according to the requirements of said notice the lands and tenements so advertised shall be sold by the supervisor of the town, at public auction, at the office of the receiver of taxes, on the first Tuesday of May, and upon such sale a certificate thereof shall be given to the purchaser, signed by the supervisor and countersigned by the town clerk, specifying the property sold, by giving the description thereof upon the assessment roll and specifying

also the name of the person or persons or corporations, if any, to whom the property sold was *asessed upon said roll, the sum paid thereon, and the time when the purchaser will be entitled to a conveyance of such property. The receiver of taxes shall act as the clerk of the supervisor at such sales, and keep an accurate and complete record thereof, and it shall be the duty of the receiver of taxes to make an index of such sales, describing the property sold as the same was assessed upon the assessment roll. Such indices shall be made in a book or books to be kept by him for that purpose, which books shall be, at all times during office hours, open to the inspection of all persons. The expense of procuring such books shall be a town charge. The purchasers on such sale shall pay the amounts of their respective bids to the supervisor at the time of such sale. In case a purchaser fails to pay the amount of his bid, as herein prescribed, the supervisor shall forthwith offer the parcel for sale again, and proceed as though it had not been struck off.

§ 6. Application of proceeds of sales. The proceeds of the sale of each parcel shall be applied to the payment of the expenses of the sale as herein provided, and to the extinguishment of the tax, penalty and interest for which it was sold, and all subsequent taxes, penalties and interest, and if there be any residue, the supervisor shall hold the same until the owner at the time of sale shall redeem said premises from the sale as herein provided; then the supervisor shall pay such owner such surplus; in case such premises shall not be redeemed, the supervisor shall pay the surplus to the county treasurer for the benefit of the person or persons entitled thereto, and the person or persons entitled thereto shall be ascertained in the same manner and by the same procedure as in cases of surplus on statutory foreclosure of mortgages on real estate. Within thirty days after the date of the consummation of such sale the supervisor of the town shall pay to the treasurer of the village the amount of the unpaid village tax for which any land shall be sold, together with the interest and penalty thereon, except as hereinafter provided when the town is the purchaser.

* So in original.

§ 7. Redemption of lands sold for taxes. At any time within four years after the date of such sale, the owner, mortgagee, occupant or other person having a lien upon any lot or parcel of land so sold, may redeem the same by paying the receiver of taxes for the use of the purchaser, the purchase money paid by him, and any other tax upon such land which such purchaser may have paid subsequent to such purchase and of which he shall have given notice to the receiver of taxes, together with interest thereon at the rate of twelve per centum per annum from the time of such purchase or payment of such other tax to the time of such redemption thereof. The receipt of the receiver of taxes for such payment, showing what land is thus redeemed, shall be legal evidence of the redemption thereof; and the receiver of taxes shall, upon the presentation of such receipt, enter in the margin of the record of the sale, the date of such redemption, the manner thereof, and the name of the person who redeemed the land from sale. The supervisor, upon receiving the money paid upon such redemption, shall immediately notify the purchaser of its receipt by him, and shall refund the same to such purchaser, his legal representatives or assigns, on demand.

§ 8. Notice and conveyance of lands sold. At the expiration of four years from the date of such sale, the purchaser, his legal representatives or assigns, shall be entitled to a conveyance in fee simple of such premises so sold by him, provided no redemption thereof shall have been made. The supervisor shall cause notice to be posted and published in the manner provided by section four of this article for the notice of sale of such lands, for three weeks previous to the expiration of such period of four years, specifying, that unless the lands sold as aforesaid shall be redeemed within such period of four years, they will be conveyed to the purchaser; such notice shall describe the lands sold, as the same shall have been described in the notice of sale, and shall also state the name of the purchaser, the amount of the purchase price and the date of the sale. Such notice shall contain only such lands as have not been redeemed prior to the date of the first publication and posting of such notice. If such lands so set forth in said notice shall not be redeemed before the ex-

piration of such period of four years, the supervisor, in the name and on behalf of the town, shall, under the corporate seal of the town, execute and deliver to the purchaser, his executors, administrators or asigns, a conveyance in fee simple of the lands and tenements, so sold, to be signed and acknowledged by such supervisor. Such conveyance may be recorded in the office of the register of Westchester county in the same manner and with like effect as a conveyance of real property properly acknowledged or proven. In all cases where any redemption is made after the publication herein provided for, has been commenced, the person so redeeming such lands shall pay to the supervisor in addition to the amount for which said land was sold and the interest thereon, the sum of one dollar for each lot or parcel of land redeemed, to pay the expense of publishing and posting such notice of redemption.

§ 9. Rights of purchaser. Any purchaser, his heirs, successors or assigns, receiving such conveyance may, by virtue thereof, possess and enjoy for his own use the premises so purchased by him; and may obtain possession thereof in the manner prescribed by law in relation to persons holding over when the premises have been sold under execution, and may lawfully hold and enjoy the premises mentioned in the said conveyance for his, her or their proper use against the owner or owners thereof, at the date of such sale, and all persons claiming through or under them; and such former owner and all other persons interested therein shall be forever barred of all right, title and interest in and to said premises so conveyed. If any person in possession of lands purchased in pursuance of the provisions of this act shall have made improvements thereon after the expiration of four years from the execution and delivery of such conveyance, and shall be dispossessed, he shall have a lien for the reasonable value of such improvements on such lands therefor, which may be enforced in an action or special proceeding; subject, however, to any valid tax lien then existing against the property.

§ 10. Record of certificate in office of receiver of taxes. The receiver of taxes shall cause every certificate of sale under this act to be recorded in his office in a book to be provided by the town board for that purpose.

§ 11. Purchase by supervisor for town. It shall be the duty of the supervisors at any sale of lands for taxes to bid in for the town every lot or parcel of land offered for sale, for which no person shall offer to bid a sum at least equal to the aggregate of the taxes, interest, penalties and expenses of sale, and certificates of such sale shall be made as in other cases which will specify the time when the town shall be entitled to a conveyance. In case of such purchase the supervisor shall not be required to pay over to a village the village tax due or any penalties that have accrued thereon, and shall not pay over said money to the village until the property shall have been redeemed or the town shall have sold or disposed of the property so purchased. Such purchase shall be subject to the same right of redemption as purchases by individuals; and if the lands so sold shall not be redeemed as hereinbefore provided, a conveyance thereof shall be executed in the same manner and with the same effect as in cases of sales and conveyances to individuals except that such conveyances shall be executed and acknowledged by the supervisor and under his seal to the town and the title to the lands so conveyed shall thereupon become vested in the town. Lands so purchased or acquired may be let for the benefit of the town or may be used, occupied and enjoyed by the town for town purposes, if sold for the nonpayment of state, county, town or school district taxes and if sold for village taxes, leased for the benefit of the village, until sold. And such lands so purchased by the town for nonpayment of taxes may be sold at public auction by the supervisor, by direction of the town board, after advertising and posting a notice as required by the provisions of section eight of this article; provided, however, that the supervisor, under the authorization in its discretion by the town board, may convey any land so acquired by the lawful owners thereof, when the lien of the tax for which the property was sold, attached to his property or to his representatives or assigns, or to the holder of a mortgage thereon, upon payment by him or them of the full amount of all the taxes together with all interest, penalties and expenses which shall have accrued thereon.

Whenever such land shall be sold, the surplus, if any, after the payment of all expenses and all taxes of every description, which

shall have accrued against the property for all tax districts, shall belong to the town.

§ 12. Effect of conveyance as evidence of title. Where there is no evidence of bad faith on the part of any office or officers whose duty it is to enforce the provisions of this act, or any part thereof, and where it clearly appears that there has been no tender of the just amount of the tax for the nonpayment of which any property has been sold, together with the interest and penalties thereon, and no action has been taken to enjoin the collection of such tax, interest and penalties before the delivery of a deed by the supervisor, to a purchaser at a tax sale, or his assignee, no error, irregularity or omission in the assessment or levy of the taxes, or in any proceedings for the collection of the tax or taxes, or in the publication of the notice of sale, nor by reason of the taxes having been charged in any other name than that of the rightful owner, nor any mistake in the computation of the tax, nor any mistake or deficiency in the form of the deed held by the purchaser, nor any mistake or irregularity in the execution of such deed, shall be a ground or cause for vacating or setting aside such deed, but the purchaser holding such deed shall be entitled to the possession of the property in fee, notwithstanding such errors irregularities or omissions. *The deed provided for in section eight of this article shall be presumptive evidence that the tax for which such sale was made legally imposed and of the regularity of all the proceedings attending the assessment and sale and of the sale. After two years from the date of such deed, such presumption shall be conclusive.

§ 13. Determination of amount to be raised for advances to county treasurer and for certificates of indebtedness. The town board shall meet at the office of the town clerk on the fifteenth day of September in each year, and shall then fix and determine the amount necessary to be raised in such town for the payment of the money advanced to the county treasurer under section two of this article, and for the payment of the bonds or certificates of indebtedness issued on behalf of the

* Sentence as in original.

town therefor, together with the amount of purchase money due for such lots or parcels of land bid in by the town which have not been redeemed, and when said town shall hold any lands under and by virtue of the provisions of this act the said town board shall also fix and determine the amount necessary to be raised for the payment of taxes levied or to be levied upon the lands so held during such year, including the taxes and special assessments, levied by any village within which any such land may be located, and the several amounts thus fixed and determined shall be certified to the board of supervisors and be levied and collected in said town in the same manner as other town charges, and paid to the supervisor, who shall apply the same to the payment of the several amounts and purposes for which such money was raised, and if there be any surplus after paying the same, it shall be applied for the benefit of the town as the town board may direct.

§ 14. **Exemption from taxation.** No lands purchased in the name of and for the town as provided in this act, and for which certificates of sale and conveyances shall be executed and delivered to the town shall be exempt from taxation for town or village purposes, unless such lands shall be actually occupied and used by the town for municipal purposes. Subsequent, however, to the issuance of a certificate of sale to the town, the property sold shall be held by the town in trust for the collection of all taxes which shall accrue, and the town shall sell such property as soon as practicable to an individual purchaser and the money realized from such sale shall be apportioned by the town board equitably among the municipalities to which taxes are due.

§ 15. **Collection of tax on personal property by special proceeding.** In case of any refusal or neglect by any person or corporation to pay any tax assessed upon personal property, the supervisor of any town under the direction of the town board, may apply to the county court of Westchester county or to the supreme court of the ninth judicial district by petition, upon notice of ten days to the person or corporation so assessed, to enforce the payment of such tax; a copy of the petition and notice shall be filed in the office of the town clerk of the town and be

served personally upon the person or corporation against whom such application may be made; and the judge or justice of such court shall proceed to hear and determine the same in a summary manner and without unnecessary delay; and if it shall appear that such application ought to be granted, a judgment shall be rendered in favor of the town for the amount of such tax.

§ 16. Collection of taxes from occupant. The taxes on any real estate occupied by a person or corporation other than the owner, and which may be assessed to the owner, may be collected of the occupant, and the goods and chattels of such occupant, or in his possession may be levied on for the payment of any tax in the same manner as if the assessment had been made to such occupant, and he shall have the right to collect the amount of such tax, if paid by him from the owner, or to set off the amount thereof against the claim of said owner for rent.

§ 17. Bond of supervisor. The bond now required by law to be given by the supervisor of any town, shall apply to all money which shall be received and disbursed by him pursuant to the provisions of this act, and it shall be the duty of such supervisor to account with the town clerk and justices of the peace of said town on December twenty-eighth in each year, and render a statement, of all his proceedings in writing, verified by his oath, which statement when certified to be correct by the said justices and town clerk, shall be filed in the town clerk's office of said town.

§ 18. Refund of tax erroneously paid. The board of town auditors of any town shall have the power to refund any tax except a levy levied by the village, which shall have been erroneously assessed to any person who may have paid the same, and the amounts so to be refunded shall be levied and collected as now provided by law and charged against the town, school district or town tax district against which it was originally assessed. The board of trustees of any village in said county shall have the power to refund any tax or special assessment which shall have been erroneously assessed to any person who may have paid the same, and the amount so refunded may be included in the tax budget of the said village in the next succeeding year.

§ 19. Redemption by mortgagee. Whenever any mortgagee whose mortgage shall have been recorded before the sale of any lot or premises for any tax, shall pay the amount required to redeem said lot or premises after the sale thereof, to the supervisor of the town, before the time for redeeming the same shall have expired, he shall have a lien on the lot or premises so redeemed by him for the amount so paid, with the interest that may thereafter accrue thereon at the rate of six per centum per annum in like manner as if the same had been included in his mortgage. If such mortgagee shall have filed a notice of a lien on any lot or premises so sold for taxes in the office of the clerk of the town in which such lot or premises are situated, the supervisor of such town shall notify such mortgagee of such sale, by depositing a notice in one of the post offices of the said town, addressed to such mortgagee at his place of residence, as stated in such notice of lien, stating therein the date upon which such lot or premises may have been sold, the amount necessary to redeem the same, and the date at which the time for redeeming the same will expire; and no mortgagee who has filed such notice of his lien shall be divested of his right in such property, unless such notice shall have been given.

§ 20. Proceedings in case of illegal assessment. Upon the declaration or adjudication by any court of competent jurisdiction heretofore or hereafter made that any assessment made or attempted to be made in any town of lands sold for unpaid taxes and not redeemed by the owner or mortgagee thereof, is illegal or invalid, the town board shall make an account of the amount or amounts for which such land or lands were so sold, with interest thereon at the rate of six per centum per annum, from the date of the sale of such lands, and file a transcript of such account in the office of the receiver of taxes. In the next annual tax levy, the supervisor shall reassess and charge the lands upon which such assessment was made, or attempted to be made, for the total sum of the amounts for which such lands were so sold and interest thereon, and shall direct the collection thereof, with the other taxes of the year, in the same manner as such taxes are directed to be collected; and such amount and interest shall

upon collection thereof be paid over by the supervisor of the town to the purchaser or assignee of the purchaser at such tax sale or sales.

ARTICLE VI.

Repeals and Application of Act.

§ 1. Laws repealed. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, but all proceedings taken or which shall be taken prior to January first, nineteen hundred and fifteen, for the collections of taxes under the provisions of chapter six hundred and ten of the laws of eighteen hundred and seventy-four, and the amendments thereto shall be concluded under the provisions of that act, and the collections of all taxes and assessments which have or shall have been imposed before January first, nineteen hundred and fifteen shall be included in the manner prescribed by the law at the time such taxes and assessments were imposed, as provided in section ten, article four, of this act.

§ 2. Application of act. The provisions of this act shall apply to the county of Westchester only.

§ 3. When to take effect. Article one and section one of article four of this act shall take effect immediately; the remainder of this act shall take effect on the first day of January, nineteen hundred and fifteen.

[Laws 1914, ch. 510.]

1913

Onondaga County — Collection Unpaid Taxes by County Treasurer.

AN ACT to amend chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," relative to the time of filing statement of unpaid taxes by the county treasurer of Onondaga county.

Became a law April 16, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one of chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," as amended by chapter two hundred and sixty-three of the laws of eighteen hundred and ninety-nine, and chapter three hundred and thirty-two of the laws of nineteen hundred and four and by chapter two hundred and fifty-three of the laws of nineteen hundred and five, is hereby amended to read as follows:

§ 1. It shall be the duty of the treasurer of the city of Syracuse, to pay to the county treasurer of Onondaga county, on the first Tuesday of each January, February, March and April, respectively, next succeeding the delivery of the annual tax rolls of state and county taxes to him by the board of supervisors of Onondaga county, all moneys collected by him for state and county taxes in accordance with said tax rolls and annexed warrants, and on the first Tuesday of May next succeeding the delivery of said rolls to him, to return to the county treasurer an account of all state and county taxes remaining unpaid in manner and form required by law, and pay over to said county treasurer all moneys then remaining in his hands, received by him for said taxes. Neither the city

treasurer nor any collector shall enforce the payment of any such taxes assessed upon real estate in said county by levy upon the sale of personal property, but an account of all such taxes remaining unpaid at the expiration of the period for payment to the city treasurer and collectors shall be returned by them to the county treasurer as provided by law and the collection thereof shall be enforced by him in the manner hereinafter provided. On or before the first day of January, nineteen hundred and five, and on the first day of July, of each and every year thereafter the county treasurer shall prepare and file with the county clerk a certified statement containing a list of all unpaid taxes returned to him by the collectors of the several towns and the treasurer of the city of Syracuse, which remain unpaid and a statement of which has not previously been filed with said clerk. The county clerk shall cause the same to be entered of record and properly indexed. The county treasurer shall add to each one of such unpaid taxes and collect the sum of twenty-five cents for filing. Upon the payment to the county treasurer of any unpaid tax appearing upon any such statement, together with the accumulated fees, interest, expenses and charges thereon, he shall deliver to the person paying the same a discharge thereof, which may be filed with the county clerk and when so filed shall be entered upon and shall operate to discharge said tax of record. A transcript of the record of every such tax, remaining undischarged of record, shall be noted upon every subsequent abstract of title of the premises affected thereby. The expense of preparing such statement shall be a county charge. The county clerk shall be entitled to charge and receive a fee of twenty-five cents for each parcel of land described in any such statement or discharge, for filing, entering and indexing the same. When such fees shall be paid by the county treasurer, he shall add to and collect the same as a part of the expense charged against the property affected thereby.

§ 2. This act shall take effect immediately.

[Laws 1913, ch. 301.]

Herkimer County — Town of Ohio — Re-assessment Unpaid Taxes — 1903-1908

AN ACT for the relief of the town of Ohio, in the county of Herkimer.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Ohio, in the county of Herkimer, shall cause to be made a correct account of all unpaid taxes for the years nineteen hundred and three, nineteen hundred and four, nineteen hundred and five, nineteen hundred and six, nineteen hundred and seven, and nineteen hundred and eight, upon the lands of residents and nonresidents in said town, returned to the comptroller pursuant to section one hundred of the tax law and canceled by him, and shall add to the assessment-roll of the said town of Ohio for the year nineteen hundred and thirteen such of said taxes as have heretofore been canceled by the comptroller, describing them thereon as relevied taxes of nineteen hundred and three, nineteen hundred and four, nineteen hundred and five, nineteen hundred and six, nineteen hundred and seven and nineteen hundred and eight respectively.

§ 2. The board of supervisors of the county of Herkimer shall cause to be reassessed and levied upon the lots or parcels of lands described in said account, the taxes so added by the supervisor of said town of Ohio, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector of said town shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the years nineteen hundred and three, nineteen hundred and four, nineteen hundred and five, nineteen hundred and six, nineteen hundred and seven and nineteen hundred and eight respectively.

§ 3. This act shall take effect immediately.

[Laws of 1913, ch. 589.]

Westchester County — The Collection of Taxes and Sale of Land for Nonpayment of Taxes in the Several Towns of Said County in Previous Years — Legalized, Ratified and Confirmed.

AN ACT to declare and prescribe the effect of general statutes relating to taxation upon various local acts governing taxation in the county of Westchester and to legalize certain acts and proceedings heretofore taken in such county relating to taxation.

Became a law May 23, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. From and after the taking effect of this act, chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled "An act in relation to taxation, constituting chapter twenty-four of the general laws," and the acts amendatory thereof and supplemental thereto, and chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," and the acts amendatory thereof and supplemental thereto, shall not have or be given the effect of having in any manner affected, impaired or superseded any of the provisions of chapter six hundred and ten of the laws of eighteen hundred and seventy-four, entitled "An act to authorize the sale of lands for nonpayment of taxes and for the collection of unpaid taxes in the several towns of the county of Westchester," or any of the acts amendatory thereof or supplemental thereto, but such act last mentioned and the acts amendatory thereof and supplemental thereto are hereby continued in force, in words and terms, other than the sections and provisions, if any, heretofore expressly and specifically repealed, notwithstanding any imputed repeal thereof, if any, attributed to the general acts first above mentioned; and all sales, certificates of sale and conveyances of land or of leases of land in the county of Westchester or in any of the towns thereof and all acts and proceedings by any officer or agent of

such county or any such town proceeding or relating thereto, for nonpayment of taxes in such county or towns, under such chapter six hundred and ten of the laws of eighteen hundred and seventy-four, or the acts amendatory thereof or supplemental thereto, and the acts and proceedings of persons interested in any such tax or lands in compliance with such statute, including notices thereunder to perfect title, and the acts and proceedings of any such officer, agent or person heretofore taken under such local statutes leading up to sales, certificates or conveyances of lands or leases of land not yet consummated, are hereby in all things legalized, ratified and confirmed and given the force and effect provided for in such local statutes as fully as if such statutes had been controlling within such county and towns in relation to the subject matter thereof and as if a compliance with such local statutes had effected the results therein provided without proceeding under the general acts first above mentioned.

§ 2. Proceedings now pending under such local statutes shall be continued to completion thereunder.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1913, ch. 656.]

1912

County Equalizations of 1911 — Methods Legalized.

AN ACT to legalize the official acts of boards of supervisors in the year nineteen hundred and eleven, in equalizing the assessed valuations of real estate between the several tax districts in the county and also to legalize the levying and collection of taxes in said tax districts in accordance with such equalization.

Became a law March 6, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the official acts of the board of supervisors of any county in the year nineteen hundred and eleven in equalizing the assessed valuations of real estate between the several tax districts in the county, and the levying and collection thereafter of taxes in such tax districts in accordance with such equalization, are hereby legalized, ratified and confirmed and declared to be valid and legal, and all such taxes collected or uncollected shall have full force, effect and validity, notwithstanding that such equalization by the board of supervisors did not comply with the provisions of section fifty of the tax law, as amended by chapter eight hundred and one of the laws of nineteen hundred and eleven.

§ 2. Nothing in this act shall affect any action or proceeding now pending in any court.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 20.]

Franklin County — Re-assessment Lands — Unpaid Taxes 1908 and 1910

AN ACT for the relief of the towns in the county of Franklin.

Became a law April 10, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisors of their respective towns in the county of Franklin shall cause to be made a correct account of the unpaid taxes of nineteen hundred and eight and nineteen hundred and ten upon real property, not assessed as nonresident, in their town, a description of which should have been returned to the county treasurer and the taxes returned to the comptroller pursuant to sections eighty-nine and one hundred of the tax law, and said supervisors shall add to the assessment-roll of their respective towns for the year nineteen hundred and twelve such of said taxes as have not heretofore been admitted by the comptroller, describing them thereon as relieved taxes of nineteen hundred and eight and nineteen hundred and ten.

§ 2. The board of supervisors of Franklin county shall cause to be reassessed and levied upon the lots or parcels of land described in said account the taxes so added by the supervisors of their respective towns, and shall direct the collection thereof and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the years nineteen hundred and eight and nineteen hundred and ten against the resident real property affected.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 243.]

Herkimer County — Towns German Flatts and Warren — Re-assessment Lands — Unpaid Taxes — 1907-1910

AN ACT for the relief of the towns of German Flatts and Warren, in the county of Herkimer.

Became a law April 10, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisors of the towns of German Flatts and Warren in the county of Herkimer shall cause to be made a correct account of the unpaid taxes of nineteen hundred and seven to nineteen hundred and ten, inclusive, upon lands of residents, non-residents and corporations in said towns which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such case made and provided, and shall add to the assessment-rolls of the said towns of German Flatts and Warren for the year nineteen hundred and twelve such of said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as relieved taxes of such years respectively.

§ 2. The board of supervisors of Herkimer county shall cause to be reassessed and levy upon the lots or parcels of land described in said account the taxes so added by the supervisor, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and twelve against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 256.]

1914

Franchise Tax — Insurance Corporations. Revise and Settle Accounts Years 1910 and 1911.

AN ACT authorizing the comptroller to revise and settle accounts paid under the provisions of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven.

Became a law April 11, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The comptroller is hereby authorized to readjust and resettle any account for taxes settled under and by virtue of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, where it is shown, by proof submitted to him, that any domestic corporation authorized to transact business pursuant to subdivision four of section seventy of the insurance law held, registered in its name or in the name of a public department, a public officer or officers of this state or of any other state or of the United States, in trust for such corporation, respectively on the thirtieth day of June, nineteen hundred and ten, and the thirtieth day of June nineteen hundred and eleven, any bonds of the state of New York bearing interest at the rate not exceeding three per centum per annum, by crediting to such corporation upon its current account for taxes, pursuant to section one hundred and eighty-seven of the tax law, one per centum of the par value of such bonds so held, not exceeding the amount of tax due and payable for each such year, respectively; provided that such credit shall only be allowed to a corporation to which a credit has not previously been allowed for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, respectively, pursuant to section one hundred and ninety of the tax law; and provided further that such credit, if allowed pursuant to this act, shall not be subject to any charge for interest.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 267.]

Corporations Issuing Shares Without Designated Monetary Value — Taxation of

AN ACT to amend the stock corporation law, in relation to corporations having shares of capital stock without nominal or par value.

Became a law April 15, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Article two of chapter sixty-one of the laws of nineteen hundred and nine, entitled "An act relating to stock corporations, constituting chapter fifty-nine of the consolidated laws," is hereby amended by adding at the end of said article five new sections, to be sections nineteen, twenty, twenty-one, twenty-two and twenty-three of such chapter, to read respectively as follows:

* * * * * * * * * *

§ 21. Taxation. The organization tax payable under section one hundred and eighty of the tax law by any corporation issuing such shares without designated monetary value shall be at the rate of five cents on each such share which the corporation is authorized to issue, and a like tax upon any subsequent increase thereof. The tax payable under section two hundred and seventy of the tax law in respect of any sale or agreement of sale or any memorandum of sale or delivery or transfers of shares or certificates of any share without designated monetary value hereafter issued by any such corporation issuing such shares shall be at the rate of two cents for each and every share of such stock so transferred. The franchise tax upon any corporation issuing such shares of stock payable under section one hundred and eighty-two of the tax law shall be determined by the amount of the gross assets of such corporation employed in any business within this state, less such proportion of its liabilities as shall represent the ratio of its gross assets employed in any business within this state to its entire gross assets wherever employed in business, and the rate of such franchise tax shall be fixed in the

manner provided in said section one hundred and eighty-two of the tax law. For this purpose the rate of dividends shall be computed by dividing the total amount of dividends which have been paid during the year by the amount of assets of the corporation upon the first day of such year.

* * * * * * * * * *

§ 23. Amount of capital stock and of shares within meaning of other laws. For the purpose of any rule of law or of any statutory provision (other than the foregoing sections nineteen, twenty, twenty-one and twenty-two) relating to the amount of the capital stock of a corporation or the amount or par value of its shares, the aggregate amount of the capital stock of any such corporation formed pursuant to section nineteen hereof shall be deemed to be the aggregate amount specified in the certificate or amended certificate of incorporation or of reorganization as the amount of capital with which the corporation will carry on business; the amount or the par value of each share of preferred stock having a preference as to principal shall be deemed to be the amount thereof so specified in such certificate or such amended certificate; and the amount or the par value of each other share shall be deemed to be an aliquot part of the aggregate capital so specified in such certificate or such amended certificate in excess of the specified amount (if any) of the preferred stock therein authorized to be issued with a preference as to principal.

§ 2. This act shall take effect immediately.

[Laws 1912, chapter 351.]

1911

Cattaraugus and Chautauqua Counties — Collection of Taxes

AN ACT to repeal chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and the acts amendatory thereof.

Became a law July 28, 1911, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and all acts amendatory of such act, are hereby repealed.

§ 2. This act shall take effect immediately.

[Laws 1911, chapter 838.]

State Land in Rockland County — All Taxes

AN ACT providing for the assessment and taxation of lands owned by the state in the county of Rockland.

Became a law May 17, 1911, with the approval of the Governor. Passed, by a two-thirds vote.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All lands in the county of Rockland heretofore or hereafter acquired for public use by the state of New York, as provided by law, shall be assessed and taxed in the towns where situated for state, county, town, village, school and highway purposes in the same manner as other property owned by persons and individuals in such towns and villages. The assessed valuation of the lands so acquired shall not be reduced below the assessed valuation of such lands at the time they were acquired, until the bonds and other indebtedness of such towns

and villages and the county of Rockland, outstanding at the time this act takes effect, shall be fully paid, nor shall the assessed valuation of such lands include the improvements, if any, erected thereon by the state. All lands which have heretofore been purchased by the state in the county of Rockland, subsequent to the assessment thereof in any year by the board of assessors of the town wherein such lands are situated, although prior to the levying of the taxes for that year upon such assessment are hereby made subject to the lien of the taxes so levied, and all such taxes shall be paid by the state to the treasurer of the county of Rockland; and the provisions of section four hundred and forty of the education law, so far as the provisions of this act are not in conflict therewith, shall govern the assessment, levy and collection of school taxes on such state lands in said county.

§ 2. This act shall take effect immediately.

[Laws 1911, chapter 149.]

Warrants for Collection of Taxes

AN ACT to validate warrants for the collection of taxes, generally, and legalize proceedings taken under such warrants.

Became a law June 28, 1911, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. No warrant, heretofore annexed to the annual tax-rolls, by the board of supervisors of the respective counties of the state, for the collection of taxes, shall be held to be invalid or illegal, by reason of the omission to attach thereto the seal of such county, and all proceedings, including levy and sale, had thereunder, for the collection of such taxes, shall be construed and determined as though such seal was duly attached.

§ 2. This act shall take effect at once, but shall not affect any action or proceeding now pending in any court.

[Laws 1911, chapter 470.]

PROVISIONS OF OTHER GENERAL LAWS RELATING TO THE SUBJECT OF TAXATION

CONSERVATION LAW

ARTICLE 4

Section 89. Exemption of reforested lands from taxation.

§ 89. Exemption of reforested lands from taxation. In consideration of the public benefit to be derived from the planting and growing of forest trees, and to the end that the growth of forest trees may be encouraged and the water supply of the state protected and conserved, and that floods may be prevented, the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. Each application for such classification shall be accompanied by a plot and description of the land, and shall state the area, character and location thereof, and such other information in reference thereto as the commission may require; such application shall be accompanied by a certificate of the assessors of the tax district or districts in which said lands are located, which shall set forth the assessed valuation of said lands for the last five years preceding the date of such application; or if said lands have not been separately assessed during any part of said period, or the timber has been removed therefrom at any time during said period of five years, by a sworn statement of the assessors of the value of said lands, which lands shall be valued at the same rate as other waste, denuded or wild forest lands in said tax district, similarly situated; such application shall also contain a declaration that the owner intends to reforest or underplant the lands described in such application with such number and kind of trees per acre and in such manner as the commission shall specify, and to comply

with all reasonable rules and regulations of the commission in reference to future care and management of said lands and trees.

If it appears from said application and certificate or sworn statement that said lands are suitable for reforestation or underplanting purposes and have not been assessed during the period of five years next preceding the date of such application at an average valuation of more than five dollars per acre, or that similar lands in said vicinity have not been assessed for more than five dollars per acre, the said commission shall, as soon as practicable after the receipt of such application, cause an examination to be made of the lands for the purpose of determining whether or not it is of a character suitable to be reforested or underplanted and to be classified as such. After such examination if the commission shall determine that such lands are suitable for reforestation or underplanting, it is hereby empowered to enter into a written agreement with the owner, which agreement shall be to the effect that the commission will furnish said owner, at a price not to exceed cost of production, trees to be set out upon said lands, the kind and number to be prescribed by the commission, and to be set forth in said agreement; that the owner will set out upon said land the number and kind of trees per acre designated by the commission; and that said land will not be used for any purpose other than forestry purposes, during the period of exemption, without the consent of the commission; and that said lands and the trees thereon will be managed and protected at all times during the period of said exemption in accordance with the directions and instructions of the commission. Said agreement shall be recorded in the office of the county clerk of the county where the lands are situated, and the provisions thereof shall be deemed to be and be covenants running with the land. Within one year after the making of such agreement, said lands shall be planted by the owner with the number and kind of trees specified therein; and the owner shall file with the commission an affidavit making due proof of such planting, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit the commission shall cause an inspection of such lands to be made by a competent forester who shall make and file with said commission a written report of such inspection. If the commission is satisfied

from said affidavit and report that the lands have been forested in good faith as provided in said agreement, it shall make and execute a certificate under its seal, and file the same with the county treasurer of the county in which the lands or any part thereof so forested are located, which certificate shall set forth a description of said lands, the area and the owner thereof, the town in which the same are situated, a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of each tax district in which the lands described are located, a certified copy thereof, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll, prepared for the assessment of lands within such tax district, at a valuation not to exceed the amount stated in said certificate, and not to exceed the assessed valuation of similar lands in said tax district; and said assessors shall insert upon the margin of said assessment-roll opposite the description of said lands, a statement that said lands shall not be assessed during the period of thirty-five years at a value in excess of said amount and that the trees and timber growing upon said land shall be wholly exempted from taxation during said period; and said assessors shall also insert upon the margin of said assessment-roll the date of expiration of said exemption. Such lands shall be assessed, and continue to be assessed, and carried in such manner, upon the assessment-rolls, of such towns until the end of the exemption period. In the event that lands so classified shall, in the judgment of the commission, cease to be used exclusively for forestry purposes to the extent provided in

the agreement between the conservation commission and the owner, or that said owner has violated its terms, or any reasonable rules and regulations of the commission in respect to the use of or the cutting of timber on said lands, the exemption from taxation provided in this section shall no longer apply; or at the election of the commission such owner may be also restrained from said acts by injunction; and the assessors having jurisdiction shall, upon the direction of the commission, assess said lands against the owner at the value, and in the manner provided by the tax law for general assessment of land.

The planting or underplanting of a tract in forest trees in compliance with the agreement as provided in this section shall be taken and deemed to be an acceptance by the owner of the exemption privileges herein granted and of the conditions herein imposed; and in consideration of the public benefit to be derived from the planting, underplanting, cultivation and growth of such trees the exemption of such trees from taxation and the taxation of the land upon which such trees are grown as herein provided, shall be continued and is hereby assured; and the right to such exemption and taxation shall be inviolable and irrevocable as a contract obligation of the state, so long as the owner of the land so planted shall fully comply with and perform the conditions of such contract not exceeding said period of thirty-five years. (As added by L. 1912, ch. 444.)

ARTICLE 7

Section 453. Proceedings upon approval of petition for river improvement.
454. Creation of improvement districts.
460. Proceedings for apportionment of cost of river improvements.
461. Proceedings for assessment and collection of cost of river improvements.

§ 453. Proceedings upon approval of petition for river improvement. If such commission shall determine that a more beneficial flow of water in such river or water course can be had by construction of dykes, clearing out or changing the channel, the erection of a dam or dams or other public works thereon, or upon any tributary thereof, it shall cause to be made preliminary plans and specifications of such proposed improvements, together with a survey of the lands upon which such improvements are to be located, giving the location thereof, and of all lands to be taken, flowed or damaged thereby with a description by survey or otherwise, on all rights affected thereby and estimates of the total cost thereof. The commission shall also cause a map to be made showing all such lands, the number of acres in each separate tract and the names of the owners and occupant thereof so far as the said commission can ascertain the same. The commission or the members thereof may enter upon such lands as the commission shall deem necessary for the purpose of doing such work, either by themselves or by their engineers, agents or servants employed by them for that purpose. The commission shall also prepare a statement or list of the counties, towns, cities, villages and individual properties which in its judgment will be benefited thereby, together with a statement of the proportional share of said total cost which should be borne by the said counties, towns, cities and villages, respectively, and by the individual owners of prop-

erty benefited collectively, expressed in decimals; and in case any part or proportion of the cost of such improvement is not properly assessable upon the counties, towns, cities, villages or individual properties, or any of them, as not in the nature of a local improvement, such part or proportion of the expense shall be deducted from the total cost before apportioning the same upon the counties, towns, cities, villages, and individual properties as aforesaid, and shall be certified by the said commission to the legislature as a state charge. Such preliminary maps, plans, specifications, estimates and statements shall thereupon be filed in the office of the commission and in the county clerk's office of each county wherein is situated land to be taken or flowed by such proposed improvements and of each county in which any of the aforesaid towns, cities, villages or individual properties benefited are situated. Upon the completion and filing of such preliminary maps, plans, specifications, estimates and statements, the commission shall give notice of the filing thereof, and of the time and place where said commission will give a hearing to persons interested therein, by advertising for two successive weeks in two newspapers published in each county where such improvement is proposed to be made and in the state paper published at Albany, at which time and place any person interested may appear and make any objection to or suggest any modification in said plans, maps and specifications, and said commission shall have power to adjourn said hearing from time to time as justice may require. Thereupon said commission shall determine whether such proposed improvement shall be abandoned or proceeded with and what, if any, modifitions should be made in such plans, maps, specifications, estimates and statements and shall make such modifications. If said commission shall determine that said maps should be modified, so as to include territory to be taken or flowed, not included in the maps already filed, then they shall cause modified maps, specifications, estimates and statements to be prepared and filed as hereinbefore provided for said preliminary maps, plans, specifications, estimates and statements, and shall give notice of their completion and filing and of a hearing thereupon, in the manner hereinbefore prescribed for a hearing upon said preliminary maps, plans, specifications, estimates and statements. If said commission shall finally deter-

mine that the proposed improvement be made, it shall thereupon make a final order directing the same to be made, and shall cause to be prepared final maps and detailed plans, specifications and estimates of the total cost thereof. The commission shall cause the said final order, maps, plans, specifications and estimates or duplicates thereof, certified by them, to be filed in the office of the county clerk of each county in which lands affected or benefited thereby are located. No such improvement shall be undertaken under this article pursuant to any such final order, or any other proceedings had thereupon except as hereinbefore provided, until after the said final order shall have been approved by a subsequent act of the legislature, which act shall authorize and direct such improvement to be made. If so approved, the said final order shall become effectual and not otherwise. The commission shall have power to make such minor changes in the said final map, plans and order as the nature of the work may require, provided that such changes shall not add to exceed ten per centum to the cost of executing the plans embraced in such final order as approved by such act of the legislature; and provided, further, that if any such minor changes shall add more than ten per centum to the cost of any such improvement, a final order for which has been approved by an act of the legislature, the commission shall publish such fact and shall give a hearing thereon as in the first instance with special reference to such increased cost of improvement, and shall await thereafter a further and final approval by subsequent act of the legislature.

§ 454. Creation of improvement districts. At any time after such final order shall have been approved by the legislature, the commission shall determine what property included in the statement or list, as specified in section four hundred and fifty-three of this chapter, other than counties, towns, cities and villages, is to be benefited by such improvement, and it shall thereupon cause to be made a survey and map showing the lands so determined to be benefited and the name of the owner of each separate parcel so far as practicable, the quantity in each parcel and the boundary lines thereof, and where a parcel is intersected by a town or county line the quantity in such parcel on each side of the town or county line; and shall give to each parcel

a corresponding number on said survey and map; and it shall also cause to be made a brief description or designation sufficient to identify the same, of all other property included in such statement or list so determined to be benefited, with the name of the owner thereof so far as practicable. When said survey and map and descriptions are completed a copy thereof with a certificate of their adoption duly signed by the commission shall be filed in the office of the clerk of each county in which any lands or property so determined to be benefited are situated or exist; and thereafter the commission shall fix a time and place in such county where the owners of said lands and property and other persons interested therein shall have an opportunity to be heard as to the lands and property to be benefited. Notice of the time and place of such hearing shall be given by the commission by notice published at least once a week for two successive weeks immediately prior to the time of such meeting in at least two newspapers published in such county. After such hearings, which may be adjourned from time to time by the commission or by any member thereof, the commission may make any change in its determination as to the lands and property to be benefited; in case of any such change the commission shall make a supplementary survey and map and descriptions, in like manner as is hereinbefore provided with reference to the original survey and map and descriptions, showing such changes, and file in the clerk's office of each county where the lands and properties affected by such changes are situated or exist a copy of such supplemental survey and map and descriptions with a certificate of their adoption duly signed by the commission; and thereupon such original survey and map and descriptions, as modified by such supplemental survey and map and descriptions, if any, shall constitute the final determination of the commission as to the lands and property to be benefited by such improvement. Such final determination may be reviewed in like manner as a review is had of a determination of a board of assessors in making an assessment. Such determination as modified upon such review, if any, shall conclusively fix and establish the lands and properties benefited by said improvement, and the same together with the counties, towns, cities and villages included in said statement or list shall constitute an improvement district; and the proportional share of the total cost of such improvement

and of the maintenance thereof so apportioned to the state and the counties, towns, cities and villages as provided in section four hundred and fifty-three of this chapter shall be a charge upon and be payable by the state and said counties, towns, cities and villages respectively, and the proportional share thereof collectively charged upon the lands and properties within such improvement district as in this article provided shall be a lien upon all the lands and properties within such improvement district and shall be borne by and assessed upon and collected from such lands and properties in the manner hereinafter provided.

In case any lands or properties heretofore or hereafter included within an improvement district so fixed and established by the commission shall not for any reason be properly or legally included therein or shall not for any reason be legally liable to assessment and taxation for the cost and expenses of an improvement for which such district has been or shall be so fixed and established, the said lands and properties shall nevertheless constitute and become a part of such improvement district and shall be legally liable to assessment and taxation for the cost and expenses of such improvement and the maintenance of the same and the bonds and certificates issued therefor and the interest thereon in all respects as in this chapter provided, upon recording in the office of the clerk of the county or counties in which such lands or properties are located an instrument in writing duly executed, acknowledged and delivered to the commission by the owner or owners thereof consenting that the said lands and properties shall constitute a part of such improvement district; and thereupon all the provisions of this chapter shall apply to the improvement or regulation of a watercourse and its tributaries with respect to which such consents shall be so executed and recorded and as to which the lands and properties referred to in such consents shall constitute the improvement district in whole or in part. Jurisdiction is hereby conferred upon the supreme court and the county court of the county in which any of such lands or properties are located to authorize the execution and delivery to the commission of such consent upon such terms as the court shall approve on behalf of an infant or incompetent owner of such lands or properties in the same manner as provided by law with respect to the sale,

mortgage or lease of the real property of an infant or incompetent person.

§ 460. Proceedings for apportionment of cost of river improvements. The commission shall assess upon the lands and properties in such improvement district benefited collectively as determined under the provisions of article twelve of this chapter, the benefit accruing thereto by reason of such improvement in the following manner. The commission shall determine after an investigation thereof the amount of such benefit received by said lands and properties and shall specify the same in a statement thereof opposite the number of each parcel of land and each designation or description of property corresponding with the number thereof on said survey and map and descriptions of such improvement district with the name of the owner or owners thereof, as the same appear on said map and survey and descriptions; such statement shall be signed by the chairman of the commission and a copy of so much thereof, duly certified by the secretary of the department, shall be filed in the clerk's office of each county as relates to the lands and property included in each county. A copy of such statement shall be served upon the owner or owners of such lands and properties assessed, together with a notice specifying the time and place in the county where the commission shall sit to hear any person interested in or aggrieved by such determination; such service shall be made by delivering the same to each of said owners or to any one of several owners or to the tenant of any such lands or properties or by posting the same upon any such lands or properties; such service shall be made at least fifteen days before such hearing, and said statement and notice shall also be published in at least two newspapers published in the county wherein said hearing is to be held at least two weeks immediately prior thereto. The affidavit of said service and publication shall be evidence thereof. The commission shall sit at the time and place specified in such notice, or at the times and places to which said hearing may be adjourned by the commission, or any member thereof, and hear all persons interested in or aggrieved by such determination; after such hearing or hearings the commission may change or modify such determination, in which case it shall specify such change or modifica-

tion in a statement thereof to be signed and filed by in like manner as hereinbefore provided with reference to such original determination. Any persons aggrieved by such determination as originally made or as so modified may review the same in like manner as a review is had of the determination of a board of assessors in making an assessment. And such determination, as so modified and as further modified by any final judgment or order made in proceedings to review the same as herein provided, shall be final and conclusive, and the amount of the total cost and expense of such improvement and the maintenance thereof and the bonds and certificates to be issued as in this article provided and the interest thereon, which said several parcels of land and properties are to pay and bear shall be based upon the amount of the benefit accruing to them respectively as specified in and in accordance with said determination as so modified as hereinafter provided, provided, however, that if any of the properties included in such improvement district and in such determination shall cease to exist, so that no part of the tax to be levied thereon as herein provided can be collected against the same, and due proof thereof shall be made to the commission, the commission may apply to the supreme court for an order to show cause why such property should not be thereafter omitted from the assessment roll of the town or city wherein the same is situated, as herein provided; such order to show cause shall be served upon the owner or owners of all the properties in such improvement district, so far as the same can be ascertained, in such manner as the court shall direct, and in case the court shall upon the return of said order so direct the said property shall be thereafter omitted from the assessment roll of said town or city, with the same force and effect in all respects as if the same had not been included in such improvement district, or in said determination. The commission shall annually transmit to the board of supervisors of each county in such improvement district a statement of the amount required to be paid by the lands and properties in said county included in such improvement district, as specified in the determination of the commission, of bonds issued for such improvement maturing during the then ensuing year together with interest thereon, and of the certificates issued by the com-

mission as herein provided remaining unpaid and interest thereon and of the cost of the maintenance of such improvement for such year, which statement shall be approved by the comptroller, and thereupon said board of supervisors shall cause the same to be levied and collected as hereinafter provided.

§ 461. Proceedings for assessment and collection of cost of river improvements. For the purpose of raising money to meet the said bonds and the interest thereon, and to provide for the cost and expenses of such improvement and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in this article and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the

annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey, and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund.

COUNTY LAW

COUNTY LAW

ARTICLE 3

Boards of Supervisors

Section 12. General powers.
16. Correction of assessments, and returning and refunding of illegal taxes.
38. Fire districts outside of incorporated villages.
39. Effect of incorporation of village within limits of fire district.

§ 12. General powers. The board of supervisors shall:

1. County Property. Have the care and custody of the corporate property of the county.

2. Audit. Audit all accounts and charges against the county, and direct annually the raising of sums necessary to defray them in full.

3. Town charges. Annually direct the raising of such sums in each town as shall be necessary to pay its town charges.

4. Taxes. Cause to be assessed, levied and collected, such other assessments and taxes as shall be required of them by any law of the state.

5. Have power to fix the amount and the time or manner of payment of the salary or compensation of any county officer or employee, except a judicial officer and the term of office and mode of appointment, number and grade of any appointive county officer and of the clerks, assistants or employees in any county office, notwithstanding the provisions of any general or special law fixing the amount of such salary or compensation or the time or manner of payment thereof or fixing the term of office or providing for the mode of appointment, number or grade of any such county officer or of the clerks, assistants or employees in any county office, or vesting in any other board, body, commission or officer authority to fix such term of office, or the amount of such salary or compensation or the time or manner of payment thereof or to provide for the mode of appointment, number or grade of such officers or of the clerks, assistants or employees in any county office; and the power hereby vested in the board of supervisors

shall be exclusive of any other board, body, commission or officer, notwithstanding any general or special law. The salary or compensation of an officer or employee elected or appointed for a definite term shall not be increased or diminished during such term. (As amended by L. 1911, ch. 359, and L. 1913, ch. 742.)

26. The board of supervisors of any county may, on the application of any city of the third class, village, town, school district, water district, lighting district or fire district in the county, authorize such municipality or district by referendum vote thereon, to raise moneys or issue the bonds or other obligations of such municipality or district, to run for such period of time not exceeding fifty years, as the board of supervisors may prescribe, for paving the streets, roads and highways and constructing sidewalks within such municipality, and any public municipal or district improvement, and to raise moneys by local taxation for the redemption of such bonds or obligations; to extend or diminish municipal or district boundary lines; to widen, extend, limit or diminish the area occupied by streets, roads and highways; and to establish, increase or lower stated salaries of local officials. Nothing in this subdivision, however, shall operate to abridge the right or power now possessed by any such municipality or district, under any general or special law, whether heretofore or hereafter enacted, to perform any of the acts which such municipality or district might perform without authority from such board; but the provisions of this subdivision shall be liberally construed to enable municipalities and districts, with the authority of the board of supervisors, to exercise their legitimate municipal or district functons without special recourse to the legislature. (Amended by L. 1913, ch. 351.)

29. Where by statute a county is required to cause to be raised and paid moneys for the support and maintenance of any person or persons in any state charitable institution which otherwise would be a charge against and payable by the towns and cities of such county, or where a county officer, or board, is required to incur expenses for supplies or services, which are required to be apportioned to the towns and cities of such county, the board of supervisors of such county may audit and pay claims therefor and cause the amounts thereof to be raised by tax levy and col-

lected in the same manner and at the same time as state and county taxes are levied, assessed and collected in said towns and cities. (Added by L. 1912, ch. 148.)

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 23. Compensation of supervisors. For the services of supervisors, except in the counties of Albany, Columbia, Dutchess, Erie, Herkimer, Montgomery, Niagara, Oneida, Onondaga, Rensselaer, Rockland, Saratoga, Schenectady, Steuben and Westchester, each supervisor shall receive from the county compensation at the rate of four dollars per day for each calendar day's actual attendance at the sessions of their respective boards, and mileage at the rate of eight cents per mile for once going and returning from his residence to the place where the sessions of the board shall be held, by the most usual route, for each regular and special session. In the counties of Herkimer, Niagara, Rockland, Saratoga, Schenectady and Steuben each supervisor shall receive an annual salary, in the county of Herkimer of one hun-

dred and twenty dollars and the mileage hereinabove prescribed, in the county of Niagara of four hundred dollars, in the county of Rockland of four hundred dollars, in the county of Saratoga of three hundred dollars, in the county of Schenectady of five hundred dolalrs and in the county of Steuben of one hundred and fifty dollars, in lieu of any per diem compensation. In the county of Dutchess each supervisor shall receive an annual salary from the county of one hundred and fifty dollars and also mileage at the rate of ten cents per mile for going and returning, once in each week during the annual session of the board of supervisors and when the board is sitting as a board of county canvassers, by the most usually traveled route, from his residence to the place where the sessions of the board shall be held, and in addition thereto compensation at the rate of four dollars per day and mileage as hereinabove provided for each special session of the board which he attends; such compensation and mileage to be paid by the county treasurer on the last day of the annual session in each year. Each supervisor, except in the counties of Albany, Columbia, Dutchess, Erie, Montgomery, Niagara, Oneida, Onondaga, Rensselaer, Saratoga, Schenectady and Westchester, may also receive compensation from the county at the rate of four dollars per day while actually engaged in any investigation or other duty, which may be lawfully committed to him by the board, except for services rendered when the board is in session and, if such investigation or duty require his attendance at a place away from his residence, and five miles or more distant from the place where the board shall hold its sessions, his actual expenses incurred therein. Each supervisor in the county of Dutchess shall also be entitled to receive in addition to the compensation hereinabove provided, to be paid in the same time and manner, compensation at the rate of four dollars per day while actually engaged in any investigation or other duty which may be lawfully committed to him by the board together with his actual expenses incurred therein. No other compensation or allowance shall be made to any supervisor for his services, except such as shall be by law a town charge, except that in the counties of Niagara, Herkimer, Saint Lawrence and Saratoga each supervisor, while heretofore or hereafter actually en-

gaged in any investigation, or in the performance of any other duty, which shall have been legally delegated to him by the board of supervisors, except when the board is in session, shall be entitled to receive in addition to the compensation hereinbefore provided, his actual expenses incurred therein. The board of supervisors of any county, except Saratoga county, may also allow to each member of the board for his services in making a copy of the assessment-roll, three cents for each written line for the first one hundred lines, two cents per line for the second hundred written lines, and one cent per line for all written lines in excess of two hundred, and one cent for each tax actually extended by him on the tax-roll, and, if there be more than one item of tax on a line of the tax-roll, one cent for computing and extending the total of such items. The board of supervisors of any county may also allow to each member of the board for his services in making a copy of the tax-roll for delivery to the collector compensation at the rate of one-half the compensation authorized for making a copy of the assessment and tax-rolls. (As amended by L. 1914, ch. 357.)

§ 38. Fire districts outside of incorporated villages. 1. Each board of supervisors may, on the written, verified petition of the taxable inhabitants of a proposed fire district outside of an incorporated village or city, and within the county, whose names appear on the last preceding assessment-roll of the town wherein such proposed fire district is located, as owning or representing more than one-half of the taxable real property of such district, or as owning or representing more than one-half of the taxable real property of such district, owned by the residents thereof, established such district as a fire district. Where such proposed fire district is situated in two or more counties, the board of supervisors of each county in which a part of such fire district is located, may, by resolution on the written, verified petition of the taxable inhabitants of that portion of the proposed fire district located in such county, whose names appear on the last preceding assessment-roll of the town or towns in which the proposed fire district is located, as owning or representing one-half of the taxable real property of that part of such proposed fire district located in such county owned by the residents thereof, direct that when a

similar resolution is adopted by the board of supervisors of each of the other counties in which such proposed fire district is located, and upon the adoption of such resolution by each such board, such fire district shall be and be deemed to be legally established. No such district shall extend in any direction to exceed one mile from the nearest engine or hose or hook and ladder house located within the district, or to exceed three miles from the nearest station at which an automobile fire engine or an automobile chemical engine is maintained within the district. When any two or more fire districts, established as above provided, not within an incorporated village, adjoin each other, the board of supervisors of the county in which said districts are located, may, of said districts whose names appear on the last preceding assessment-roll of the town or towns within which said fire districts are located, as owning or representing more than one-half of the taxable real property of each of said districts, or as owning or representing more than one-half of the taxable real property of each of said districts owned by the residents thereof, consolidate such fire districts and establish the same into one fire district. The trustees of such fire district hereinafter provided may establish, equip and maintain such engine, hose or hook and ladder houses as they may deem necessary. (As amended by L. 1909, ch. 405 and L. 1914, ch. 357.)

2. When any such fire district has been established or consolidated in the manner above provided, the legal voters thereof may elect not less than three nor more than five residents thereof to be the fire commissioners for a term of five years or such less term as a majority of such voters at the time of any such election may express on their ballots; and may also elect a treasurer in such fire district for a term of three years, who shall be entitled to receive and have the custody of the funds of the district and pay out the same for the purposes herein provided for, on the order of the fire commissioners, which treasurer before entering on the duties of his office, shall give such security as the board or boards of supervisors may require. The first election for such fire commissioners and treasurer shall be called by the clerk of the town within which any such district shall be established, or when any such district is within more than one town within the county, or if located in more than one county, by the clerks of such towns

jointly and concurrently, within thirty days from the establishment or consolidation of such fire district or districts, and upon such notice and in the same manner as required for special town meetings. All subsequent elections shall be called in the same manner by the clerk or clerks of the town or towns, not less than thirty days prior to the expiration of the term of office of any such commissioners or of the treasurer; special elections to fill any vacancies shall be called in the same manner within thirty days after any such vacancy shall occur. (As amended by L. 1909, ch. 405.)

3. Any such district when established or consolidated shall be known by such name as the fire commissioners thereof may adopt at their first meeting for the organization, and thereafter such fire commissioners shall be authorized and empowered to purchase apparatus for the extinguishment of fires therein; rent or purchase suitable real estate and buildings or erect, alter or repair buildings, for the keeping and storing of the same; and to procure supplies of water, and have control and provide for the maintenance and support of a fire department in such district; and shall have power to organize fire, hook, hose, ladder, axe and bucket fire patrol companies; and to appoint a suitable number of able and respectable inhabitants of said district as firemen and to prescribe the duties of the firemen and the rules and regulations for the government of all companies and of the fire department in such district; and who shall have power to make any and all contracts within the appropriations voted by the resident taxpayers of the district for the purpose of carrying out the authorization and powers herein granted. (As amended by L. 1909, ch. 405.)

4. Such fire commissioners may expend in any one year for any or all the purposes above specified a sum or sums not exceeding the total of one hundred dollars, and make a contract for a supply of water for fire purposes for a period not to exceed five years, without any appropriation voted therefor by the taxpayers of such district. For the purpose of giving effect to these provisions the fire commissioners are hereby authorized whenever a tax shall be voted to be collected in instalments for the purposes of carrying out the authorization and powers herein granted, to borrow so much of the sum voted as may be necessary at a rate of interest

not exceeding six per centum per annum and to issue bonds or other evidences of indebtedness therefor, which shall be a charge upon the district and be paid at maturity; and such bonds shall not be sold below par; due notice of the time and place of the sale of such bonds shall be given at least ten days prior thereto; the payment or collection of the last instalment shall not be extended beyond ten years from the time when such vote was taken. (As amended by L. 1909, ch. 405.)

5. Whenever the fire commissioners in any such fire district shall submit a request in writing for an appropriation of any sum of money for the purposes herein authorized, the clerk or clerks of the town or towns in which such fire district shall be located, shall call a meeting of the resident taxpayers of the district for the purpose of voting upon the question of appropriating such money, such meeting to be called by a notice posted conspicuously in at least two of the most public places in such fire district, at least ten days before the holding of any such meeting, which notices shall state the time, place and purpose of the meeting. At any such meeting such resident taxpayers may appropriate the amount requested by the fire commissioners, or any less amount, and may determine that the sum so appropriated or some part thereof shall be raised by instalments. When any such appropriation is made, or when any amount less than the sum of one hundred dollars shall have been expended by such fire commissioners, as above authorized, the amount appropriated or expended and the amount contracted to be paid yearly for the supply of water for fire purposes, shall be assessed, levied and collected on such district, in the same manner, at the same time and by the same officers as the taxes of the town in which the district is located, are assessed, levied and collected, and when collected shall be paid over immediately by the supervisor of the town to the treasurer of the fire district; and the town shall be responsible for any and all sums so collected until the same shall be paid over to such treasurer. (As amended by L. 1909, ch. 405.)

6. Such fire commissioners shall before the annual meeting of the board of supervisors present to the supervisor of the town or towns in which such fire district is situated an itemized and verified statement in duplicate of the amount expended by them

during the preceding year, without an appropriation having been made therefor by the taxpayers of such district. The supervisors shall file one of such duplicates in the office of the town clerk, and one shall be presented by him to the board of supervisors. (As amended by L. 1909, ch. 405.)

7. All meetings of any such district called for the election of officers, or for the appropriation of money, shall be presided over by a resident taxpayer to be designated by the fire commissioners, except that the first meeting after any such fire district shall have been established shall be presided over by a resident taxpayer selected by the legal voters at the meeting; and all elections for fire commissioners and for treasurer shall be by ballot, in the same manner as is provided for the election of other town officers. Such meetings shall be open to receive ballots for not less than two hours, which hours shall be stated in the notice. There shall be one inspector to receive ballots and one clerk to record the names of the voters. The chairman, inspector and clerk shall receive the sum of three dollars each for their services as such. (As amended by L. 1909, ch. 405.)

8. The board of supervisors in any county in which any such fire district shall have been heretofore or shall be hereafter established, or, where such fire district is located in two or more counties, the several boards of supervisors of the counties in which a part of such fire district is located, by resolution adopted in the manner provided for the establishment of such district, may at any time, upon the written verified petition of the taxable inhabitants of any such district, whose names appear upon the last preceding assessment-roll of the town within which such district is located as owning or representing more than one-half of the taxable real property of such district, or as owning or representing more than one-half of the taxable real property in such district owned by the residents thereof, discontinue such district as a fire district, and upon such action being taken by the supervisors, the fire commissioners of such district, where it is wholly within a village incorporated since said district was formed, shall turn over to any fire corporation organized by the trustees of said village all the property thereof, such village to pay all the debts thereof, and in other than such last-named districts

the fire commissioners shall proceed to sell the property belonging to such district at public sale; three notices of such sale shall be posted conspicuously in three of the most public places in the district, for a period of thirty days prior to the sale, and the proceeds of such sale shall be paid over by the treasurer of the district to the supervisor of the town and the sum so paid over shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes, provided, however, that, if there be outstanding any bonded or other indebtedness of such fire district, the proceeds of such sale shall be used to pay such bonds or obligations as shall then be due, and as to any bonds or obligations which are not due, such part of said proceeds as shall be sufficient to meet such outstanding bonds or obligations at their maturity shall be invested and held by the county treasurer under the supervision of the board of supervisors as a sinking fund for the redemption of such outstanding bonds or obligations at their maturity. Provided, however, that if it shall, at any time, be possible to purchase at par or less any of such bonds or obligations, such board of supervisors may cause to be brought in and canceled any such bonds or obligations of the fire district; and if such proceeds of such sale and the income therefrom be not sufficient to redeem such bonds or obligations at their maturity, and to pay the interest thereon, then there shall be levied and collected, in annual instalments, from the district charged with the payment of such bonds or obligations, such a sum as will be sufficient to pay the interest on such bonds or obligations and to redeem them at their maturity. If, however, there shall be any excess collected, such excess shall be paid over to the supervisors of the town, and the sum so paid over to the supervisor shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

9. Whenever any portion of any such fire district heretofore or hereafter established shall be incorporated into the corporate limits of any incorporated village or city, the board of supervisors of the county in which such district is located, or where such fire district is located in two or more counties, the several

boards of supervisors, by resolution adopted as herein provided for the establishment of such district, shall, upon the written verified petition of more than one-half in assessed valuation of the taxable inhabitants of such incorporated portion of the fire districts, or upon the written, verified petition of more than one-half in assessed valuation of the taxable inhabitants of such unincorporated portion of the fire district, change the boundaries of such district in such manner as shall exclude such incorporated portion of the district, if the petition be by such taxable inhabitants of the incorporated portion, or in such manner as to exclude such unincorporated portions of the district, if the petition be by such taxable inhabitants of the unincorporated parts and thereafter such excluded portion of the district shall not be entitled to the protection, nor liable to be assessed or taxed for the support of the fire department of such district, and the portion not excluded shall thereupon assume and be liable to pay all the bonded or other indebtedness of said district. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

10. Where any two fire districts not within any incorporated village adjoin each other, the boundary line between such districts may be changed by the board of supervisors of the county in which they are located, or, where such fire district is located in two or more counties, by resolution adopted in the manner herein provided for establishing such district, as the case may be, upon a written verified petition of the taxable inhabitants of the portion of the fire district applied to be changed, whose names appear upon the last preceding assessment-roll of the town within which said portion of said fire district is located, as owning or representing more than one-half of the taxable property of such portion of said fire district, or as owning or representing more than one-half of the taxable real property of such portion of said fire district owned by the residents thereof, provided the taxable inhabitants of both said fire districts and within the county, whose names appear upon the last preceding assessment-roll of the town or towns, owning or representing more than one-half of the taxable property of said district, or as owning or representing more than one-half of the taxable real property of such fire district owned by the residents thereof, shall consent in writing to such change. (As amended by L. 1909, ch. 405.)

11. Territory not in a city, village or fire district may be annexed to an adjoining fire district as provided in this subdivision. A verified petition for such annexation describing the territory and signed by taxable inhabitants whose names appear on the last preceding assessment-roll of the town wherein such proposed annexed territory is located as owning or representing more than one-half of the taxable real property of such annexed territory or as owning or representing more than one-half of the taxable real property of such annexed territory owned by the residents thereof, may be presented to the commissioners of such fire district. Each person signing the petition shall state opposite his or her name the assessed valuation of the property assessed to him or her in such territory. Such petition must be verified by at least three persons signing the same to the effect that the petition represents in value more than one-half of the assessed valuation of the property as above described or that it represents in value more than one-half of the taxable real property of such territory owned by the residents thereof. Such petition must be accompanied by a resolution of the board of supervisors of the county in which such territory is situated consenting to such annexation. Upon the presentation of such petition and consent the fire commissioners shall cause a proposition for such annexation to be submitted at a special election. If the proposition be adopted, the petition and consent and the certificate of the election shall be recorded in the book of records of the commissioners of the district. Such annexation shall take effect upon the receipt by the fire commissioners of the certificate of the clerk of the board of supervisors, under the seal of his office, certifying that he has received and placed on file in the office of the board of supervisors an outline map and description of the corporate limits of such fire district as extended, together with the date of filing the same in his office. Such outline map and description shall plainly show and describe the territory annexed. A certificate thereof containing a description of the territory annexed shall, within ten days after such election, be filed by the fire commissioners in the offices of the clerk of the town and of the county in which such annexed territory is situated. (Added by L. 1913, ch. 127.)

§ 39. Effect of incorporation of village within limits of fire district. Whenever any fire district is located entirely within the corporate limits of two or more villages by virtue of the incorporation of such villages after the establishment of such fire district, and the said villages or either of them has not been excluded from the limits or boundaries of such fire district in accordance with the provisions of section thirty-eight of this chapter, the town board and the board of fire commissioners of such fire district shall meet together on the Friday next preceding the annual meeting of the board of supervisors and estimate the amount necessary for the support of the fire department within such fire district, the purchase, lease and maintenance of suitable real estate and buildings for the keeping and storing of the same, for the purchase of the water supply, for fire purposes and for the payment of debts and accounts which may have become due and shall certify the same to the board of supervisors of the county, which said estimated amount shall, in the same manner as the expenses of the town are raised, be assessed, levied and collected only from the property within such fire district. The collector shall pay the sums thus collected to the supervisor of the town who shall pay the same to the treasurer of the fire district upon the order of the board of fire commissioners.

ARTICLE 4

Clerks of Boards of Supervisors

Section 50. Duties.
53. Statement of railroad, telegraph, telephone and electric light taxes.

§ 50. Duties. Clerks of boards of supervisors shall:

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8. Prepare the tax rolls under the direction of the Board.

§ 53. Statement of railroad, telegraph, telephone and electric light taxes. The clerk shall, within five days after the making out, or issuing of the annual tax-warrant by the board of supervisors, prepare and deliver to the county treasurer of his county, a statement showing the title of all railroad corporations and telegraph, telephone and electric light lines in such county, as appear on the last assessment roll of the towns or cities therein, the valuation of the property, real and personal, of such corporation and line in each town or city, and the amount of tax assessed or levied on such valuation in each town or city in his county.

ARTICLE 5

Duties of Boards of Supervisors Relating to Highways and Bridges

Section 73. Highways in counties of more than 300,000 acres of unimproved land.
74. Appropriation of certain non-resident highway taxes.
75. Balance of state appropriations.
77. General powers having to do with highways, bridges and ferries.

§ 73. Highways in counties of more than three hundred thousand acres of unimproved land. The board may establish separate highway districts in counties containing more than three hundred thousand acres of unimproved unoccupied forest lands, for the purpose of constructing highways through such lands; such highway districts to be established upon the application of the owners of more than one-half of the non-resident lands therein. Any such highway district shall consist of contiguous tracts or parcels of land, and may include parts of one or more towns; and they may be changed, altered or abolished at any time by the board. Such board may appoint one or more commissioners to lay out and construct such highways in any such district, and prescribe the powers and duties, and direct the manner in which highway taxes shall be assessed, levied and collected upon the lands within the district, and the manner of expenditure thereof.

They may also authorize such commissioners to borrow money on such terms as they may deem just, but not exceeding the amount of ten years' highway taxes upon such lands; and may, for the purpose of repaying such loan, set apart and appropriate the highway taxes upon such lands, for a period of not exceeding ten years from the time of making such loan.

§ 74. Appropriation of certain non-resident highway taxes. The board may, upon the application of the owners representing a majority in value, as shall be ascertained from the

last annual assessment roll of the real estate lying along the line of any highway, laid out through unimproved lands, in cases not provided for in the last preceding section, authorize the appropriation of the non-resident highway tax on the lands lying along such line, for the improvement of such highways.

§ 75. Balance of state appropriations. The board may direct the expenditure of any non-resident highway or bridge tax, set apart by an act of the legislature in counties wherein such non-resident lands are situated when the official life of commissioners appointed to receive and expend such taxes has expired.

§ 77. Further powers. The board may make such other local and private laws and regulations concerning highways, alleys, bridges and ferries within the county, and the assessment and apportionment of highway labor or taxes therefore, not inconsistent with law, as it may deem necessary and proper, when the purposes of such laws and regulations cannot be accomplished under the foregoing provisions, or the general laws of the state.

ARTICLE 7

Dogs

Section 110. Tax on dogs.
111. Rate of taxation when not fixed by the board.
112. Owner to deliver description.
113. Tax, how collected.
114. Application of proceeds of tax and other moneys.
115. Collector's fees.
116. When payment of tax to be proved.
117. Liability of owners of dogs for injuries.
118. Duties and powers of fence viewers.
119. Certificate to be evidence.
120. Duties of town board.
121. Tax to pay orders for sheep or angora goats killed.
122. When owners shall refund.
123. Dogs chasing sheep or angora goats to be killed.
124. Owner to kill dog after notice.
125. When justice may order dog killed.
126. Who deemed owner of dog.
127. Penalties, collection and application of.
128. Adoption by county of dog registration provisions.
129. Payment of fees; issue of tags; definition of dog.
130. Duties of assessors.
131. Duty of town clerk.
132. Penalties; actions therefor.
133. Seizure of dogs not tagged or registered.
134. Value to be recovered.
135. Disposition of registration fees and penalties.
136. Actions for injury or destruction of unregistered dogs.

§ 110. Tax on dogs. Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a different rate than that imposed upon dogs in other towns in such

county, upon the written application of the town board of such town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

§ 111. Rate of taxation when not fixed by the board. Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

§ 112. Owner to deliver description. The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

§ 113. Tax, how collected. The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of

supervisors, to be assessed and collected in the same manner as other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

§ 114. Application of proceeds of tax and other moneys. The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

§ 115. Collector's fees. Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

§ 116. When payment of tax to be proved. In any action brought for the killing of any dog, it shall be incumbent on the plaintiff in such action to prove that the tax imposed upon such dog if any, by the provisions of this article, has been paid.

§ 117. Liability of owners of dogs for injuries. The owner or possessor of any dog that shall kill, injure or wound any sheep or lambs, or angora goats or kids, shall be liable for the value of such sheep or lamb, or angora goat or kid, to the owner thereof, without proving notice to the owner or possessor of such dog, or knowledge by him that his dog was mischievous or disposed to kill or injure sheep or angora goats. In any action brought against the owner or possessor of a dog for the injuring of sheep, lambs, angora goats or kids, the injury for which a recovery may be had may include the permanent fright of such sheep, lambs, angora goats or kids caused by the chasing or worrying thereof by such dog; and if prima facie evidence be adduced by the plaintiff of such worrying or chasing it shall be incumbent on the defendant to prove that the same did not result in the permanent fright of the sheep, lambs, angora goats or kids alleged to have been injured. The terms "injury" or "injuring," as used in section one hundred and fourteen or in the ensuing sections of this article, in relation to the claims of an owner of any sheep, lambs, angora goats or kids, against the owner or possessor of the dog or against a town or a town fund, or in relation to the purposes for which taxes, penalties or other moneys, shall be applied, shall include injury consisting of permanent fright of sheep, lambs, angora goats or kids, caused by the worrying or chasing thereof by a dog. (As amended by L. 1912, ch. 200.)

§ 118. Duties and powers of fence viewers. The owner of any sheep or lambs, or angora goats or kids, that may be killed or injured by dogs, may apply to any two fence viewers of the town, village or city where such sheep or lambs, or angora goats or kids were killed or injured, who shall inquire into the matter, and examine witnesses in relation thereto, and if they shall be sat-

isfied that the same were killed by dogs, and in no other way, they shall certify such fact, the number of sheep or angora goats killed, and the number injured, and the value of the sheep or angora goats killed or injured immediately previous to such killing or injury, the value of the sheep or angora goats after being so killed or injured, together with the amount of their fees.

§ 119. Certificate to be evidence. Such certificate shall be presumptive evidence of the facts therein contained, in any civil action or proceeding.

§ 120. Duties of town board. Such certificate shall be presented to the town board at its second annual meeting for audit; and if such board shall be satisfied by the oath of the person claiming such damages that he has not been able to discover the owner or possessor of the dog or dogs, by which such damage was done, or that he has failed to recover his damages of such owner or possessor, it shall give an order on the supervisor of the town for the amount which it shall allow, who shall pay such order out of the funds arising from the provisions of this article.

§ 121. Tax to pay orders for sheep or angora goats killed. Whenever the amount of the orders for damages, given by the town board to the owners of sheep or angora goats killed or injured by dogs, shall exceed the amount of the dog fund in the hands of the supervisor of such town, the town board may, in its discretion, add to the accounts of such town, the amount of such orders then due and unpaid, but the amount so added shall not exceed the sum of three hundred dollars in any one year.

§ 122. When owner shall refund. If, after receiving the amount of such damages from the supervisor, the owner of the sheep or angora goats so killed or injured shall receive or recover the value or any part thereof, from the owner or possessor of the dog or dogs doing the damage, he shall repay to the supervisor the sum so recovered. In case of his refusal or neglect, the supervisor shall bring an action therefor against him in the name of the town, which sum, when received, shall be returned to the dog fund of the town.

§ 123. Dogs chasing sheep or angora goats to be killed. Any person may kill any dog which he shall see wrongfully chasing, worrying or wounding any sheep or angora goats.

§ 124. Owner to kill dog after notice. The owner or possessor of every dog, to whom notice shall be given of any injury done by his dog to any sheep or angora goat, or of his dog having chased or worried any sheep or angora goat, shall, within forty-eight hours after such notice, cause such dog to be killed; for every neglect so to do, he shall forfeit two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until his dog shall be killed, unless it shall satisfactorily appear to the court before which an action shall be brought for the recovery of the said penalties, that it was not in the power of such owner or possessor to kill such dog.

§ 125. When justice may order dog killed. If any dog shall attack any person peaceably traveling on any highway, or his horse or team, or any domestic animal peaceably traveling on any highway in charge of any such person, and complaint thereof be made to a justice of the peace, such justice shall inquire into the complaint, and if satisfied of its truth, and that such dog is dangerous, he shall order the owner or possessor of such dog to kill him immediately. The owner or possessor of any dog, who shall refuse or neglect to kill him within forty-eight hours after having received such order, shall forfeit the sum of two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until such dog is killed.

§ 126. Who deemed owner of dog. Every person in possession of any dog, or who shall suffer any dog to remain about his house for the space of twenty days, previous to the assessment of a tax, or previous to any injury, chasing or worrying of sheep or angora goats, or any such attack made by a dog, shall be deemed the owner of the dog for all the purposes of this article.

§ 127. Penalties, collection and application of. The penalties imposed by this article for failure to kill dogs as prescribed therein shall be collected by the supervisor of the town

where they are incurred, upon complaint being made to him of such failure, in the manner provided by the town law for the recovery of penalties given by law to a town for its use. Such penalties when so collected shall be paid into the town fund provided by this article for the payment of damages incurred by dogs killing sheep or angora goats in such town.

§ 128. Adoption by county of dog registration provisions. The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for

three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

§ 129. Payment of fees; issue of tags; definition of dog. Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment;

and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog. Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges, respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

§ 130. Duties of assessors. The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

§ 131. Duty of town clerk. The clerk of each town or village wherein said resolution is applicable, in such county, when he shall be informed by such list or otherwise that there is any dog which has not been registered, shall forthwith bring an action as prescribed in the next section against the owner of such

dog or the person harboring the same, or he shall forthwith give written notice to any constable of the town, or if in a village then to any policeman or other peace officer thereof, requiring him to take such dog into his possession, and dispose of the same as prescribed in section one hundred and thirty-three of this article.

§ 132. Penalties; actions therefor. Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

§ 133. Seizure of dogs not tagged or registered. Each constable in such county where such resolution shall be made applicable to the whole county and each constable in the town or policeman or peace officer in the village to which such resolution shall be made applicable, where such resolution shall be made applicable to one or more towns or villages only, shall, after the

expiration of such thirty days from the date specified in such resolution, seize and keep in his possession, until disposed of as herein provided, every dog running at large in his county, town or village, respectively, and not wearing such tag, and every dog of which he shall be informed by the clerk of his town or village by written notice. He shall forthwith post a notice in a conspicuous place in the office of the town clerk, or clerk of the village, as the case may be, containing a description of the dog so seized, and a statement of the time of seizure thereof, and that the said dog will be killed at the end of seventy-two hours from the time of posting such notice, stating the hour of such posting, unless the same is registered and the fee for seizing the same as herein provided is paid within such time, and shall also serve a copy of the notice so posted, at least forty-eight hours before such dog shall be killed, upon the owner or person harboring such dog, provided that he be known to such constable, policeman or peace officer, or can with reasonable diligence be ascertained by him within said county, personally or by leaving the same at his last known place of residence with a person of suitable age and discretion. Such officer shall at the end of seventy-two hours from the time of posting and after so serving such notice kill such dog by shooting, unless the same shall, before the expiration of that time, be registered and a tag procured for the same as provided in section one hundred and twenty-nine, and in addition thereto, the sum of two dollars be paid to such officer for his fees, in which case such dog shall be released. Every officer shall be entitled to receive a fee of one dollar for each dog seized and killed by him under the provisions of this section or of section one hundred and thirty-two of this article, to be paid as other town charges are paid from moneys received from registration fees. Town boards may appoint and employ one or more persons to perform the services which constables and other peace officers are authorized to perform in the seizure, detention and final disposition of dogs found running at large in their towns and not wearing a tag as *heren provided, and may provide for the payment of the persons so appointed and employed, for the services rendered by them. (As amended by L. 1913, ch. 629.)

* So in original.

§ 134. Value to be recovered. The value of any dog destroyed by any constable except as herein provided may be recovered by the owner of such dog from either such constable or the town wherein such dog is destroyed.

§ 135. Disposition of registration fees and penalties. The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

§ 136. Actions for injury or destruction of unregistered dogs. No person shall hereafter maintain an action for an injury to or the destruction of any dog, unless it shall affirmatively appear that such dog has been duly registered as provided by section one hundred and twenty-nine of this article. Nothing in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, shall apply to an incorporated city of the state.

ARTICLE 8

County Treasurers

§ 150. Extension of time for the collection of taxes. The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.

ARTICLE 15

Miscellaneous

§ 241-a. Compensation of supervisors and assessors in attending tax meetings. Supervisors, in addition to the compensation provided by section twenty-three of this chapter, and town assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state board of tax commissioners or a member of such board, and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge. (Added by L. 1911, ch. 51.)

DRAINAGE LAW

DRAINAGE LAW

ARTICLE 7

Commissioners; General Powers and Duties

CORPORATE SANITARY OR DRAINAGE DISTRICTS.

Section 100. Commissioners to establish.
101. Maps to be prepared and filed.
102. Notice; hearings; procedure.
103. Powers; officers.
104. Powers of commissioners, heretofore appointed.
105. Bonds and certificates.
106. Apportionment of costs; assessments.
107. Appeals; tax roll to be filed.
108. Duties of supervisors and collector.
109. Annual reports.
110. Duration of corporate existence.

§ 100. Commissioners to establish. At any time after it shall have been finally determined, either by the commissioners appointed under the provisions of section four of this chapter or by the court on appeal, that ditches or other channels are necessary, for the free passage of water across lands belonging to others than the petitioners, for the drainage of any swamp, bog, meadow or other low or wet lands, as provided in this chapter, wherever such lands shall be situated in two or more towns, either in the same or in different counties, the commissioners shall have full authority and may create and establish a corporate sanitary or drainage district by complying with the provisions of this article.

§ 101. Maps to be prepared and filed. The commissioners shall cause a map to be prepared, showing, with reasonable accuracy, the proposed limits and boundaries of such proposed sanitary or drainage district, and a copy of such map shall be filed in each town clerk's office, of each town in which any of such lands are located. Upon the filing of such map, not less than ten days' notice shall be given by publication in at least one newspaper published in each county, and by posting the same in at least

three public places in each town, in which any of such lands are situated, of the fact that such commissioners intend to create such sanitary or drainage district, within certain towns specified; that a map showing the proposed boundries of the same has been filed in the town clerk's office of each town in which any of the lands of the proposed sanitary or drainage district are located, and specifying a time and place within one of the towns having lands in said district, when the commissioners will meet for the purpose of hearing the interested parties, and for the purpose of amending, fixing and determining the limits and boundaries of such corporate sanitary or drainage district.

§ **102. Notice; hearing; procedure.** At the time and place specified in said notice, or at such other time and place to which the matter may be adjourned, the commissioners shall meet, hear all interested parties, and shall fix and determine the limits and boundaries of such sanitary or drainage district, by including in the same all lands which shall be directly benefited by such drainage and which shall be finally liable to assessment under the law for any portion of such benefits, together with such other lands as may not be benefited, but which may be necessary for the construction of channels, or for any other necessary purpose connected with such drainage, and by excluding all other lands. And such commissioners shall file in the town clerk's office of each town containing any portion of said lands included in said sanitary or drainage district, the certificate of said commissioners, duly executed and acknowledged before a person authorized to take the acknowledgment of deeds, a description specifying, with reasonable accuracy, and so that the same can be identified, the proposed sanitary or drainage district, with its limits and boundaries, as so determined and fixed by the commissioners, and particularly specifying the limits and boundaries of any lands which may be necessary for the construction of any channels or for any other purposes connected with such drainage, but which shall not be benefited thereby or finally subject to any lien or cost of or connected with said drainage; and a copy of said certificate, so describing and determining said drainage district, shall be published in not less than one newspaper in each county, and posted in at least three public places in each town, in which any part of

said proposed sanitary or drainage district shall be located, together with a notice specifying a time and place within the judicial district, within which such proposed sanitary or drainage district is located, not less than twenty days thereafter, when an application will be made, at a special term of the supreme court for an order confirming and establishing the limits and boundaries of said sanitary or drainage district.

Any interested party feeling aggrieved, who shall desire to amend or change the limits or boundaries of such proposed sanitary or drainage district, subject to a lien for the cost of such improvement, shall, not less than three days before the return day for said application, unless the time for such service shall be extended by the court before which the application is made, and if so extended, on or before the day finally fixed by the court for such service, serve on at least one of said commissioners and on their attorney, a statement in writing of his objections to any portion of the limits or boundaries of the district, subject to a lien for the cost of such improvement, specified in said certificate of the commissioners; and specifying, with reasonable accuracy, the limits and boundaries, which, in his judgment, should be fixed and established.

Upon the return day for said application, or on any other day to which the matter may be adjourned, unless objection shall be made in writing and served as aforesaid, the court shall grant an order confirming the limits and boundaries of said sanitary or drainage district, so fixed by the certificate of the commissioners. In case objection is made and served as aforesaid by any interested party, the court shall hear, in a summary manner, such party and said commissioners, and such evidence as they may produce, and shall, on the conclusion of such hearing, make an order either confirming the limits and boundaries, of such sanitary or drainage district as fixed, by the certificate of the commissioners, or by amending and changing such limits and boundaries of the district which shall be subject to a lien for the cost of such improvement, in conformity to the requirements of law. Said order shall be filed and recorded in the county clerk's office of each county in which any portion of such sanitary or drainage district is located.

When the limits and boundaries of such sanitary or drainage district have been finally determined and established as aforesaid, the commissioners shall execute a certificate or certificates, describing such sanitary or drainage district, together with the limits and boundaries thereof, as finally established, including such other lands as may be necessary for the construction of channels or for other purposes connected with such drainage, but which shall not be benefited, or subject to a lien for such improvement, and which lands shall be particularly described; and specifying the corporate name of such sanitary or drainage district, which shall be selected by them, and which certificate shall be acknowledged by said commissioners before a person authorized to take the acknowledgment of deeds; and one of said certificates shall be filed and recorded in the county clerk's office of each county in which any portion of the lands contained in said district is located; and thereafter all lands within said sanitary or drainage district unless specifically excepted in said certificate as being lands necessary for drainage purposes but not subject to a lien of the cost of such improvement, shall be affected by and subject to a lien for their due proportionate part of all of the expenses and costs of such drainage, including the fees and expenses of said commissioners, and of their attorney and engineer and the necessary costs and expenses connected with the organization and management of the corporation organized for such drainage purpose, until paid and discharged.

Within sixty days after the filing of said certificate, giving the corporate name of such sanitary or drainage district and the limits and boundaries thereof, as finally determined and established, the commissioners shall cause to be prepared by a competent engineer and filed in each county clerk's office in which any portion of the lands within which such sanitary or drainage district is located, a map of suitable proportions and dimensions, which shall specify the corporate name of such sanitary or drainage district adopted by said commissioners, and which shall show the location of said sanitary or drainage district and the limits and boundaries of the same, so that the same may be identified, with reasonable certainty by the owners of lands affected thereby, and

which shall show the location, limits and boundaries of any lands necessary for the construction of channels or for any other purposes connected with such drainage, but which shall not be benefited thereby nor subject to any lien for the cost thereof.

§ 103. Powers; officers. From and after the recording of such certificate and order in the county clerk's office of each county within which any portion of the lands contained within such sanitary or drainage district is located, finally fixing and determining such district and the limits and boundaries thereof, such sanitary drainage district shall be and become a body corporate and politic, under the name given in said certificate, and by such name and style may sue, be sued, contract and be contracted with, acquire and hold real and personal property necessary for corporate purposes, have a common seal, and shall have full power and authority to construct any and all necessary ditches and other channels for the passage of water, for the drainage of any and all swamp, bog, meadow, or other low or wet lands within the limits of said district, and to do any and all other necessary acts and perform any and all other necessary work for the complete drainage of such district; and shall have full power and authority to issue and sell all necessary certificates of indebtedness and bonds of said corporation, for the purpose of paying the expenses and costs of drainage, including the land damages and compensation for any interest in land or personal property necessary to be acquired for the purpose of drainage or in connection therewith, together with the compensation and expenses of the commissioners and of their engineer and attorney, and for such other expenses as may be necessarily incurred by said commission in connection with such drainage, or in connection with said corporation established therefor.

The commissioners and their successors in office may perform all the duties and sustain all such acts as may be necessary and proper, to enable them to execute all the powers and duties expressly conferred and imposed upon them. One of their number shall be elected president, one treasurer, and one secretary, and they shall respectively perform the duties ordinarily incidental to said offices.

§ 104. Powers of commissioners heretofore appointed. Any commissioners heretofore appointed, and now acting as such, who have determined under the drainage law of the state, to drain any swamp, bog, meadow, or other low or wet lands, which are located in more than one town lying in the same or different counties, may create and establish a sanitary or drainage district and a corporation, with all the powers and authority provided for in this article, by complying with the requirements and provisions specified in the same, at any time before they shall have finally apportioned the costs and expenses of such drainage; and all the acts and proceedings of any such commissioners including all certificates of indebtedness issued by them down to the time of the creation and establishment of such corporation, are hereby ratified and confirmed; and such corporation, when created, shall issue new certificates of indebtedness or bonds for the purpose of taking up and paying any such certificates which may have been theretofore issued, and for the purpose of paying all expenses and costs of drainage, including the compensation and expenses of the commissioners, and of their engineer and attorney, and for all land damages or compensation or other necessary expenses connected with such drainage or with such corporation.

§ 105. Bonds and certificates. No certificates or bonds shall be issued by such commissioners except bonds issued for the purpose of retiring, or obtaining funds wherewith to retire certificates of indebtedness theretofore duly issued except on the petition of said commissioners showing the necessity therefor, and upon the order of a special term of the supreme court, or a justice thereof, granted within the judicial district within which any portion of the lands within said sanitary or drainage district shall be located, and which petition and order or a duly certified copy thereof shall be filed in the county clerk's office in each county within which any of said land may be located. All cost of, or connected with the improvement shall be and continue to be, a first lien on all the lands within such district, as finally determined as aforesaid, unless expressly excepted from such lien as herein provided, until paid, to be collected out of such lands

or from the owners thereof, according to the direct benefits derived from such drainage, as apportioned by the commissioners, or as finally determined by the court. No land within such drainage district shall be exempt from paying its due proportion of all the costs of such drainage or connected therewith, and of such corporations, by reason of any defect or technicality in any part of the legal proceedings, unless expressly excepted by the court in any final order and in the final certificate of the commissioners fixing the boundaries of such sanitary of drainage district. All such certificates of indebtedness and bonds of said corporation shall be issued for not less than par and shall bear not to exceed six per centum interest, and shall be sold, in the same manner as town bonds are sold under the drainage law for drainage purposes, to the person who will take them at the lowest rate of interest. Such certificates shall all be taken up and paid not later than the completion of the work of drainage, and of the apportionment of the cost of the same, but the commissioners shall have the right to substitute bonds, bearing the same rate of interest, and issued as aforesaid for the same. The bonds issued under the authority of this article may be issued for not to exceed the same period of time as in the case of town bonds issued under the authority of the drainage law.

§ 106. Apportionment of cost; assessments. On the completion of the work of drainage, said commissioners shall apportion all of the cost of the same, and of said corporation in the manner contemplated and provided for in the drainage law; and shall prepare a tax roll on which shall be set forth a description of the several parcels of land to be affected by the metes and bounds, and so that the same can be identified with reasonable certainty, with the name where obtainable, of the owner, or the last known owner, or reputed owner, of each parcel separately assessed, which name shall be regarded as an aid to identify such parcel, and a mistake in the name of the owner, or the last known owner, or reputed owner, shall not affect the validity of the assessment against the parcel, and shall set opposite the several parcels of land so described, the grade or several grades of taxation,

according to benefits as apportioned by said commission, in compliance with the drainage law, the quantity of land within each grade and the amount of assessment per acre against each such grade, together with a statement of the total amount of tax under all of such grades assessed against each parcel separately described, and specifying the proportion of said total amount to be paid annually and the rate of interest which such assessment shall bear until paid. Upon the completion of said tax roll, said commissioners shall publish a notice in at least one newspaper to be published in each county in which any of such lands shall be situated, and which notice shall be posted in at least three public places in each town containing any part of such lands, specifying a time and place within one of the towns having a portion of its lands located within said drainage district, where said tax roll may be examined by any person having or claiming an interest in any such lands, for a period of not less than ten days after such publication and posting, and also specifying a time thereafter at the same place, when said commissioners will meet and listen to any person feeling aggrieved, for the purpose of amending and correcting any error or improper apportionment of such taxes, if, in the judgment of such commissioners, there shall be any.

Any amendments or corrections to said tax toll shall be made on the conclusion of such hearing forthwith; and the same when so amended and corrected, shall be redated as of the date of such final amendment and correction, and shall continue to remain on file at the same place for the inspection of any person owning or claiming to own any of such lands within said drainage district subject to the payment of taxes, for a further period of ten days after said tax roll shall be amended and corrected by said commissioners as aforesaid. They shall also serve the notice provided for by section thirty-two of the drainage law, upon the same persons and in the same manner as in sections specified.

§ 107. Appeals; tax roll to be filed. At any time within twenty days after said tax roll shall have been finally amended and corrected as aforesaid, and the notice last mentioned is served

on him, any owner of lands within said drainage district subject to taxation may appeal to the special term of the supreme court, to be held within the judicial district within which said drainage district is located, for a further hearing, amendment and correction of said tax roll, by serving on one of said commissioners and their attorney, a notice of appeal, and naming a time and place not less than eight or more than twenty days thereafter, or as soon as the matter can be heard, for such hearing, and specifying any and all alleged errors or improper apportionment of taxes which said appellant desires corrected with the reasons therefor. At the time and place specified in such notice of appeal, or at such other time to which the matter may be adjourned, the commissioners shall produce before said court said tax roll or apportionment, and said court shall examine the same and hear said appellant and said commissioners together with such evidence as they may produce, in a summary manner, and shall thereupon make an order either confirming said tax roll or apportionment as fixed by said commissioners, or amending and correcting the same in a manner to be specified in said order; and said commissioners shall thereupon amend and correct said tax roll or apportionment as directed in said order and shall cause one copy of said order, together with said tax roll or apportionment, duly subscribed by said commissioners, to be filed in the county clerk's office in each county in which any of the lands within said drainage district, subject to taxation, are located; and, at the same time said commissioners shall cause a transcript of said tax roll or apportionment, relating to all the lands in each town within said drainage district affected thereby to be filed in the town clerk's office of each such town.

§ 108. Duty of supervisor and collector. It shall be the duty of the supervisor of each town, whose lands form part of the drainage district, to cause to be included in the annual tax levy of such town, and added to the tax roll such portion of the costs and expenses of drainage or in connection therewith as may be due, or as shall become due before the next succeeding annual

tax roll is made out, as shown or indicated by the apportionment or tax roll made by the commissioners, and filed with the several town clerks and county clerks as hereinbefore provided, as the same shall have been apportioned or assessed against each separate parcel of land until all outstanding indebtedness for such drainage, or in connection therewith, has been paid.

And it shall be the duty of the collector of each such town to collect annually all such costs of drainage, or connected therewith, apportioned by the commissioners, and included in the town roll as aforesaid, together with his usual fees and expenses for collection, out of the lands referred to or specified in the tax roll or apportionment prepared by the commissioners, or from the owners thereof, and, in case of default in the payment or collection of such taxes, they shall be returned to the county treasurer as unpaid taxes; and such lands shall be sold by him or by the state comptroller as the case may be, for unpaid taxes, in the same manner, with the same effect, and with the same right of redemption as in the case of ordinary county or town taxes against such lands. All amounts so collected, less the legal costs and charges in connection with the collection of the same, shall be paid over by the supervisor of each town, or by the county treasurer as the case may be, to the treasurer of the commission; and commissioners shall apply the same to the payment of certificates of indebtedness, bonds and other legal costs and charges as they become due.

§ 109. Annual reports. The commissioners shall make an annual report, duly verified, to the supreme court, on or before February first, of each year, of all their receipts and disbursements during the preceding calendar year, together with a statement of all contracts, obligations and indebtedness outstanding, including all certificates of indebtedness and bonds issued during such year, and the total amount of the same outstanding. Said report shall also contain an estimate of the necessary expenditures for the ensuing calendar year, and the amount of certificates of indebtedness or bonds which it will be necessary to issue to meet such expenditure. Said report shall be filed in the county clerk's office of each county within which any of the lands within the

drainage district are situated; and thereafter, not less than ten days' notice shall be given by publication in at least one newspaper published in each county and by posting such notice in at least three public places in each town in which any of the lands within the drainage district are situated, of the time when and the place where an application will be made for the confirmation of said report. Any party interested may appear and oppose the confirmation of said report. The court shall examine into, or cause an examination to be made of said report, and shall make an order settling and adjusting the same, and approving the same as settled and adjusted; and authorizing said commission to issue and sell from time to time, such certificates of indebtedness or bonds as may be necessary during the ensuing calendar year, not exceeding the amount specified in said order, without the further leave of the court; and no certificates of indebtedness or bonds, except bonds issued for the purpose of retiring, or obtaining funds wherewith to retire, certificates of indebtedness theretofore duly issued, shall be issued except upon the petition or report of said commissioners, showing the necessity for the same and upon the order of the court approving the same, which may be granted from time to time when necessary. Said annual report or a duplicate thereof, together with each order of the court made in connection therewith, or a duly certified copy thereof, and each order of the court authorizing the issue of certificates of indebtedness or bonds, or a duly certified copy thereof, together with the papers upon which the same was granted, shall be filed in the county clerk's office of each county having any lands within said drainage district.

§ 110. Duration of corporate existence. Any sanitary or drainage corporation organized under the provisions of this article shall continue in existence until all of the work of drainage within the district, which shall be determined to be necessary, has been completed, and until the cost of the same or in connection therewith, has been apportioned, and all assessments, apportionments, certificates of indebtedness and bonds outstanding, or issued in connection with the same shall have been paid and discharged;

and new commissioners may be appointed by the supreme court from time to time, on the application of any party interested, and upon such notice as the court may direct, to succeed any commissioner who may have died, or who shall have removed from the state, or whom the court shall, by order, remove or permit to resign. All other provisions of the drainage law, not inconsistent with the terms of this article, shall be applied to any corporation and the officers thereof, organized under the provisions of this article, and to all the proceedings under the same. (As amended by L. 1914, ch. 519.)

EDUCATION LAW.

EDUCATION LAW

ARTICLE 3

University of the State of New York

§ 69. Colleges may construct water-works and sewer systems. 1. Every incorporated college in this state is duly authorized and empowered to construct and maintain a system of water-works for the purpose of supplying its college buildings and premises with pure and wholesome water for domestic, sanitary and fire purposes, and for the preservation of the health of its students, faculty and employees, and for the preservation of the public health of the town, village or city in or near which such college is located, and the construction and maintenance of such waterworks is declared to be a public use. Such water-works, as often as necessary, may be enlarged or improved. Every such incorporated college owning its water-works system and having an adequate supply of water therefrom, may furnish water to persons other than students, faculty and employees of such college at and for a just and adequate compensation, providing that they reside within a sewer district now created in which the premises of the said college or any part thereof are embraced, and provided no municipal or private public service corporation operates or maintains a system of water-works therein capable of supplying water, to such inhabitants. Whenever any such college shall extend its mains along any streets, avenues or highways for the purpose of supplying water to such inhabitants, it shall not lose its exemption from taxation by reason thereof, and shall not be deemed to be exercising a public or corporate franchise within the meaning of the tax law. (As amended by L. 1913, ch. 422.)

ARTICLE 5

School Districts

§ 153. School property exempt from taxation. The grounds, buildings, furniture, books, apparatus and all other property of a school district shall not be subject to taxation for any purpose.

ARTICLE 15

Assessment and Collection of Taxes

Section 410. Assessment of taxes.
411. Property to be assessed.
412. Ascertainment of valuations.
413. Power of trustees to determine values.
414. Equalization within joint districts.
415. Assessment of vacant land.
416. Persons working land on shares and vendees in possession liable to taxation.
417. Liability of property of certain absentee owners.
418. Certain exemptions from tax for building schoolhouse.
419. Right of certain tenants to charge tax to landlord.
420. Requisites and authority of collector's warrant.
421. Time for delivery of warrant to collector.
422. Jurisdiction of collector.
423. Renewals of warrants.
424. Amendment of tax lists.
425. Collector's notice.
426. Collector's fees.
427. Notice to railroad companies and certain other corporations of assessment and tax.
428. Payment of tax by railroad company and certain other corporations to county treasurer.
429. Duty of collector after failure of railroad company and certain other corporations to pay within thirty days.
430. Payment of tax by county treasurer to collector.
431. Railroad company and certain other corporations may pay collector.
432. Trustees' right of action to recover tax.
433. Collector's return of unpaid taxes.
434. Certification by trustees of collector's return.
435. Payment of unpaid taxes from county treasury.
436. Levy by supervisors of unpaid taxes.
437. Payment before levy.

Section 438. Proceedings for collection same as of county taxes.
439. Filing tax-list and warrant with town clerk.
440. Assessment for school purposes of certain state lands.

§ 410. Assessment of taxes. Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year the trustees shall assess it and make out the tax-list therefor, and annex thereto their warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year the said trustees shall prepare their tax-list therefor and annex thereto their warrant for its collection within thirty days after August first. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall prefix to their tax-list a heading showing for what purpose the different items of the tax are levied. (*As amended by L.* 1911, *ch.* 830.)

§ 411. Property to be assessed. 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall, though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to

land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

§ 412. Ascertainment of valuations. The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

§ 413. Power of trustees to determine values. The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

§ 414. Equalization within joint districts. When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds

of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

§ 415. Assessment of vacant land. When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately

valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

§ 416. Persons working land on shares and vendees in possession liable to taxation. Any person working land under a contract for a share of the produce of such land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

§ 417. Liability of property of certain absentee owners. Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

§ 418. Certain exemptions from tax for building school-house. Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

§ 419. Right of certain tenants to charge tax to landlord. Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate

with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

§ 420. Requisites and authority of collector's warrant. The *warant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

§ 421. Time for delivery of warrant to collector.

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

§ 422. Jurisdiction of collector. Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

§ 423. Renewals of warrants. If the sum of money, payable by any person named in such tax-list, shall not be paid

* So in original.

by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

§ 424. Amendment of tax-lists. Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

§ 425. Collector's notice. 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

§ 426. Collector's fees. The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

§ 427. Notice to railroad companies and certain other corporations of assessment and tax. 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas, appearing in said roll, the assessment against each of said companies for real and personal property repectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent or manager of any such railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas assessed for taxes at the station or office nearest to the office of such county treasurer or to notify the company at its principal office within this state personally or by mail, of the fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such company. (As amended by L. 1913, ch. 216.)

§ 428. Payment of tax by railroad and certain other corporations to county treasurer. Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such a district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor. (As amended by L. 1913, ch. 216.)

§ 429. Duty of collector after failure of railroad and certain other corporations to pay within thirty days. In case any railroad company and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any such company until the receipt by him of such notice from the county treasurer. (As amended by L. 1913, ch. 216.)

§ 430. Payment of tax by county treasurer to collector. The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from such companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district. (As amended by L. 1913, ch. 216.)

§ 431. Such companies may pay collector. Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company or telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas from paying its school tax to the school collector direct, as provided by law. (As amended by L. 1913, ch. 216.)

§ 432. Trustees' right of action to recover tax. Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

§ 433. Collector's return of unpaid taxes. If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

§ 434. Certification by trustees of collector's return. Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

§ 435. Payment of unpaid taxes from county treasury. Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be again charged therewith by the trustees. (As amended by L. 1910, ch. 284.)

§ 436. Levy by supervisors of unpaid taxes. Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

§ 437. Payment before levy. Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

§ 438. Proceedings for collection same as of county taxes. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes; and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount

so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

§ 439. Filing tax-list and warrant with town clerk. Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.

§ 440. Assessment for school purposes of certain state lands. 1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, districts number six and eight of the town of Dover, Dutchess county, and of school districts in the county of Rockland shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which

such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state. (As amended by L. 1911, ch. 593.)

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.

ARTICLE 46

Divisions of History and Public Records

Section 1190. Divisions created.
1191. Functions of the division of history.
1192. Powers of regents in respect to public records and historical documents, et cetera.
1193. General duties of supervisor of public records.
1194. What are public records.
1195. Functions of the division of public records.
1196. Safeguarding of public records.
1197. Destruction of public records.
1198. Penalty.

§ 1190. Divisions created. The division of public records and the division of history in the education department, and the offices of supervisor of public records and state historian, as created and continued by chapter three hundred and eighty of the laws of nineteen hundred and eleven, are hereby continued as so constituted, with the powers and duties herein prescribed. Such divisions and officers and the employees thereof shall be subject to the same provisions of law and rules as the other divisions and employees of the education department. (Added by L. 1913, ch. 424.)

§ 1191. Functions of the division of history. It shall be the function of the division of history, subject to the regulations of the regents, to collect, collate, compile, edit and prepare for publication of all official records, memoranda, statistics and data relative to the history of the colony and state of New York.

It shall also be the function of the division of history in collaboration with the division of public records, when authorized by the commissioner of education so to do, to collate, compile, edit and prepare for publication as above, the official records, archives or papers of any of the civil subdivisions of the state.

And it shall further be the function of the division of history to collate, compile, edit and prepare for publication as above such

archives, records, letters and manuscripts, belonging to the state or any of its officers or departments, or to any historical or patriotic society or association chartered by the regents or by statute law, or any other archives, records, papers and manuscripts, as in the judgment of the state historian but by authority of the commissioner of education, it shall be deemed for the best interests of the state to publish, for the preservation of the state's history. (Added by L. 1913, ch. 424.)

§ 1192. Powers of regents in respect to public records and historical documents, et cetera. The education department, pursuant to the education law, shall, on and after October first, nineteen hundred and eleven, have general and exclusive supervision, care, custody and control of all public records, books, pamphlets, documents, manuscripts, archives, maps and papers of any public office, body, board, institution or society now extinct, or hereafter becoming extinct, the supervision, care, custody and control of which are not already or shall not hereafter be otherwise provided for by law.

Such department shall take such action as may be necessary to put the records hereinabove specified, except as aforesaid, in the custody and condition contemplated by the various laws relating thereto and shall provide for their restoration and preservation, and cause copies thereof to be made whenever by reason of age, use, exposure or any casualty, such copies shall in their judgment be necessary. Whenever such copy is made, and after it has been compared with the original, it shall be certified by the official person, board or officer having the legal custody and control of said original, and shall thereafter be considered and accepted as evidence and, for all other purposes, the same as the original could be; provided that the original shall be thereafter cared for and preserved, the same as if no such copy had been made, for such examination as may be directed by an order of court in any action or proceeding in which the accuracy of the copy is questioned.

The officers of any county, city, town or village or other political division of the state or of any institution or society created under any law of the state may transfer to the regents records, books, pamphlets, manuscripts, archives, maps, papers and other docu-

ments which are not in general use, and it shall be the duty of the regents to receive the same and to provide for their custody and preservation. (Added by L. 1913, ch. 424.)

§ 1193. General duties of supervisor of public records. The supervisor of public records shall examine into the condition of the records, books, pamphlets, documents, manuscripts, archives, maps and papers kept, filed or recorded, or hereafter to be kept, filed or recorded in the several public offices of the counties, cities, towns, villages or other political divisions of the state, and all other public records, books, pamphlets, documents, manuscripts, archives, maps and papers heretofore or hereafter required by law to be kept by any public body, board, institution or society, created under any law of the state in said counties, cities, towns, villages or other political divisions of the state, except where the same conflicts with the present duties and office of the commissioner of records in the county of Kings and the commissioner of records in the county of New York. (Added by L. 1913, ch. 424.)

§ 1194. What are public records. In construing the provisions of this chapter and other statutes, the words "public records" shall, unless a contrary intention clearly appears, mean any written or printed book or paper, or map, which is the property of the state, or of any county, city, town or village or part thereof, and in or on which any entry has been made or is required to be made by law, or which any officer or employee of the state or of a county, city, town or village has received or is required to receive for filing.

All public records inscribed by public officials, other than maps, shall be entered or recorded in durable ink on linen paper durably made and well finished. (Added by L. 1913, ch. 424.)

§ 1195. Functions of the division of public records. It shall be the duty of the division of public records to take all necessary measures for the proper inscription, the retrieval, the care and the preservation of all public records in the various political divisions of the state, except as described in section eleven hundred and ninety-three.

The division of public records shall advise with and recommend to public officers hereinbefore described, as to the methods of inscribing, as to the materials used in, and as to the safety and preservation of all public records. The recommendations of the division of public records may be enforced by an order issued by a justice of the supreme court upon application of the commissioner of education, either with or without notice to the proper public officer, as such justice may require. (Added by L. 1913, ch. 424.)

§ 1196. Safeguarding of public records. Every person who has the custody of any public record books of a county, city, town or village shall, at its expense, cause them to be properly and substantially bound. He shall have any such books which may have been left incomplete, made up and completed from the files and usual memoranda, so far as practicable.

Officers or boards in charge of the affairs of counties, cities, towns and villages shall provide and maintain fireproof rooms, vaults, safes or other fire-resisting receptacles made of noncombustible materials, of ample size for the safe-keeping of the public records in their care, and shall furnish such rooms only with fittings of noncombustible material, the cost to be a charge against such county, city, town or village. All such records shall be kept in the buildings in which they are ordinarily used, and so arranged that they can be conveniently examined and referred to. When not in use, they shall be kept in the vaults, safes or other fire-resisting receptacles provided for them. (Added by L. 1913, ch. 424.)

§ 1197. Destruction of public records. No officer of the state or of any county, city, town or village or other political division of the state, or of any institution or society created under any law of the state, shall destroy, sell or otherwise dispose of any public record, original or copied, or of any archives, in his care or custody or under his control, and which are no longer in current use, without first having advised the commissioner of education of their nature and obtained his consent. (Added by L. 1913, ch. 424.)

§ 1198. Penalty. A public officer who refuses or neglects to perform any duty required of him by this chapter or to comply with a recommendation of the commissioner of education under the authority of this act, shall for each month of such neglect or refusal, be punished by a fine of not less than twenty dollars.

GENERAL MUNICIPAL LAW

GENERAL MUNICIPAL LAW

Section 8. Funded and bonded debts.
30. Reporting and examination of municipal accounts.
72-a. Acquisition and development of forest lands.

§ 8. Funded and bonded debts. The bonded indebtedness of a municipal corporation, including interest due or unpaid, or any part thereof, may be paid up or retired by the issue of the new substituted bonds for like amounts by the board of supervisors or supervisor, board, council or officers having in charge the payment of such bonds. Such new bonds shall only be issued when the existing bonds can be retired by the substitution of the new bonds therefor, or can be paid up by money realized by the sale of such new bonds. * * *. All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.

§ 30. Reporting and examination of municipal accounts. Every county, other than those comprising the city of New York, every city of the second and third classes, every incorporated village and every town shall annually make a report of its financial condition to the comptroller. Such reports shall be made by the treasurers of the various counties, the comptrollers of the cities of the second and third classes, the treasurers of village and the supervisors of towns, but if, for any reason, the comptroller shall deem it necessary that additional information be furnished by any other officer of the municipalities named herein, he may require such additional information from such other officer in such form as he may deem necessary to carry into effect the purposes of this article. All reports shall be duly verified by the oath of the officer making the same and shall be filed with the comptroller within sixty days after the close of the fiscal year of such municipality. Every such officer shall also, within sixty days after the expiration of his term of office, or his resignation or removal therefrom, make a report to the comptroller of the financial condition of such municipal corporation on the date of

the expiration of his term of office, or his resignation or removal from office, as the case may be. The refusal or willful neglect of such officer to file a report as herein prescribed shall be a misdemeanor. (As amended by L. 1911, ch. 544.)

§ 72-a. Acquisition and development of forest lands. The governing board of a county, town or village may severally acquire for such county, town or village, by purchase, gift, lease or condemnation, and hold as the property of such municipality, tracts of land having forests or tree growth thereon, or suitable for the growth of trees, and may appropriate therefor the necessary moneys of the county, town or village for which the lands are acquired. Such lands shall be under the management and control of such board and shall be developed and used for the planting and rearing of trees thereon and for the cultivation thereof according to the principles of scientific forestry, for the benefit and advantage of the county, town or village. The determination of any such board to acquire lands under the provisions of this section shall be by resolution; but the question of the final adoption of such resolution shall be taken up by the board only after public notice thereof has been published for at least two weeks, as follows: If it be a resolution of a board of supervisors, the publication shall be made in the newspapers in which the session laws and concurrent resolutions are required to be published; if it be a resolution of a town board or of a board of trustees of a village, the publication shall be made in a newspaper published in the town or village, respectively. The board shall give a hearing to all persons appearing in support of or in opposition to such proposed resolution. If it be determined to purchase such lands the moneys necessary therefor may be provided as follows: If the acquisition be by a county, the board of supervisors may cause such moneys to be raised by taxation and levied and collected as other county taxes or may borrow money therefor on the credit of the county by the issuance and sale of county bonds in the manner provided by law for the issuance and sale of other county obligations; if the acquisition be by a town, the moneys necessary therefor shall constitute a town charge and be raised by taxation as

other town charges, or, the town board may in its discretion, cause town bonds to be issued and sold in the manner provided by law for the issuance and sale of town bonds, under the town law, to pay judgments; if the acquisition be by a village, the moneys therefor may be raised by taxation, as other village taxes, or by the issuance and sale of village bonds in the manner provided by the laws governing such village relating to village obligations, after the adoption of a resolution therefor by the board of trustees, without other authorization. All revenues and emoluments from lands so acquired shall belong to the municipality and be paid to its chief fiscal officer for the purposes of such municipality and in reduction of taxation therein. Such forest lands shall be subject to such rules and regulations as such governing board of the municipality shall prescribe; but the principal object to be conserved in the maintenance of such lands shall be the sale of forest products in aid of the public revenues and the protection of the water supply of the municipality. Such lands or portions thereof may be sold and conveyed, or leased, if a resolution therefor be adopted by the affirmative vote of two-thirds of all the members of such governing board; but no such resolution directing an absolute conveyance shall be effectual unless adopted after a public hearing, held upon notice given in the manner required in the case of a resolution to acquire such lands. A deed of conveyance or lease of such lands, when authorized as aforesaid, shall be executed by the county treasurer of the county, supervisor of the town or president of the village by which the conveyance or lease is made. Moneys may be appropriated for the care and maintenance of such lands and the development and use of forests thereon annually, by the county, town or village, respectively, and the amount thereof raised by taxation in the same manner that other expenditures of such county, town or village are provided for by law. (Added by L. 1912, ch. 74.)

HIGHWAY LAW

HIGHWAY LAW

ARTICLE 4

Town Superintendents; General Powers and Duties

Section 78. Adoption of labor system for removing snow.
79. Assessment of labor for removal of snow.
80. Lists of persons assessed for removal of snow.
81. District foreman; return and levy of unworked tax.
82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

§ 78. Adoption of labor system for removing snow. The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes. (As amended by L. 1910, ch. 136.)

§ 79. Assessment of labor for the removal of snow. The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of day's labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one

years, excepting honorably discharged soldiers and sailors who lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided. (As amended by L. 1910, ch. 136.)

§ 80. Lists of persons assessed for removal of snow. A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

§ 81. District foreman; return and levy of unworked tax. The town superintendent shall also, immediately after the town has been divided into districts as provided in section seventy-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied. (Added by L. 1910, ch. 136.)

§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment. Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty

days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corporations or occupants of lands owned by nonresidents have been

notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given. (Former section 81, as amended by L. 1910, ch. 136.)

ARTICLE 5

Highway Moneys; State Aid

Section 90. Estimate of expenditures for highways and bridges.
91. Duties of town board in respect to estimates; levy of taxes.
92. Additional tax.
93. Extraordinary repairs of highways and bridges.
94. Limitations of amounts to be raised.
95. Submission of propositions at town meetings.
96. Borrowing money in anticipation of taxes.
97. Towns may borrow money for bridge and highway purposes.
98. Issue and sale of town bonds.
99. Assessment of village property.
100. Statement by clerk of board of supervisors.
101. Amount of state aid.
102. Mileage and assessed valuation.
103. Payment and distribution of state money.
104. Custody of highway moneys; undertaking of supervisor.
105. Expenditures for repairs and improvement of highways.
106. Expenditures for bridges and other highway purposes.
107. Reports of supervisor as to highway moneys.
108. Highway accounts; forms and blanks.
109. Duty of town clerk.
110. Compensation of supervisor and town clerk.
111. Additional expenditure for improvement, repair and maintenance of town highways.

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November,

for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and also the amount necessary to construct or repair any public roads, walks, places or avenues on any island or part of an island in the town. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation. (As amended by L. 1914, ch. 84.)

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or

increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge be condemned by the

commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings. A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 96. Borrowing money in anticipation of taxes. The supervisor may, when authorized by the town board, borrow money in anticipation of taxes to be levied and collected, on the credit of the town, and issue certificates of indebtedness therefor in the following cases:

1. When an additional sum is directed to be levied and collected by a vote of a town meeting as provided in section ninety-two.

2. When an amount necessary for the payment of expenses incurred in the improvement, repair and rebuilding of a highway or bridge has been directed to be levied and collected as provided in section ninety-three.

3. When a proposition has been adopted at a town meeting as provided in section ninety-five authorizing the levy and collection of an amount greater than that specified in section ninety-four for any of the purposes therein mentioned.

Such certificates of indebtedness shall be signed by the supervisor and the town clerk and shall bear interest at a rate not exceeding six per centum for a period not exceeding one year. The amount so borrowed shall be paid out by the supervisor for the purposes for which the taxes, in anticipation of which such certificates were issued, is* to be levied and collected. The principal and interest of such certificates shall be paid by the supervisor immediately upon the collection of the taxes levied for such purposes.

§ 97. Towns may borrow money for bridge and highway purposes. A proposition may be submitted at a regular or special town meeting in the manner provided by the town law, authorizing the town to borrow money upon its bonds, or other obligations, to be expended for the following purposes:

1. Constructing, building, repairing or discontinuing any highway or bridge therein, or upon its borders.

2. Repairing or rebuilding any highway or bridge which shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use or travel.

3. Repairing or rebuilding any bridge which has been condemned by the commission, as provided in this chapter.

4. The purchase of stone crushers, steam rollers and traction engines.

The vote upon any such proposition shall be by ballot. If any such proposition shall be adopted, the board of supervisors, upon the application of the town board, shall by resolution authorize the town to issue bonds not exceeding the amount specified in said proposition, which shall be sufficient to refund and pay any temporary loan or certificate of indebtedness, and to provide

* So in original.

for the completion of any work authorized. There shall accompany such application a statement signed by the majority of the members of the town board, and certified by the town clerk, containing a copy of the proposition submitted, as above provided, the vote for and against the same, and specifying the amount which it is estimated will be required to be expended, pursuant to such proposition. If the highway or bridge, proposed to be constructed, built, repaired or discontinued, is situated in two or more towns in the same county, the board of supervisors shall, if application be made by any one of such towns, apportion the expense thereof among such towns, in such proportion as shall be just. If the town adopting any such proposition shall contain any portion of the land of the forest preserve, the board of supervisors shall not authorize such town to borrow moneys without the written approval of the forest, fish and game commissioner, except in payment of a debt lawfully incurred by the town. (As amended by L. 1914, ch. 202.)

§ 98. Issue and sale of town bonds. The board of supervisors shall, from time to time, impose upon the taxable property of the town a tax sufficient to pay the principal and interest of such obligations as they shall become due. The supervisors and town clerk shall each keep a record, showing the date and amount of the obligations issued, the time and place of their payment, and the rate of interest thereon. The obligations shall be delivered to the supervisor of the town, who shall dispose of the same for not less than par and apply the proceeds thereof for the purposes for which they were issued. Not more than five hundred dollars of such proceeds shall be expended upon any highway or bridge, except in pursuance of a contract executed by the town superintendent as provided in section forty-eight.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair

and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages, shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each

mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

7. Where a town, having within its limits an incorporated village or city of the third class, shall levy a tax upon the whole town including such incorporated village or city, the same to be spent wholly without the limits of such village or city, for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, the amount of such tax shall be included in the statement to be transmitted by the clerk of the board of supervisors to the comptroller as required by section one hundred of the highway law and such amount shall be used as an additional basis of the amount of state aid under this section, the same as if such tax were levied wholly without the limits of such incorporated village or city of the third class. (Added by L. 1913, ch. 375.)

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be

paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 103. Payment and distribution of state money. The comptroller shall determine the amount due to the several towns, under the provisions of this article, and shall draw his warrant upon the state treasurer in favor of the county treasurer of each county for the total amount to be paid to the towns in such county, as so determined by him, and shall indicate the amount to be paid to each town. The county treasurer shall pay to the supervisor of each town the amount to which such town is entitled, as determined and indicated by the comptroller. No such payment shall be made until the supervisor has filed in the office of the county treasurer a certified copy of the undertaking given by him, as provided in this article.

§ 104. Custody of highway moneys; undertaking of supervisor. All moneys levied and collected, as provided in this article, all moneys collected as penalties under this chapter, or received from any other source and available for highway, bridge and miscellaneous purposes and all moneys received from the state, as provided in section one hundred and one, shall be paid to the supervisor, who shall be the custodian thereof, and accountable therefor. Before receiving any such moneys the supervisor shall give an undertaking to the town in an amount to be specified by the commission and with such sureties, as shall be approved by the town board, conditioned for the faithful disbursement, safekeeping and accounting of the moneys so received by him. Such undertaking shall be filed in the office of the town clerk and a certified copy thereof shall be filed in the office of the county treasurer before any moneys received from the state shall be

paid to him, and also in the office of the commission. In case of a failure of the supervisor to faithfully disburse, safely keep or account for moneys received from the state the commission may bring an action on such bond in the name of the town.

§ 105. Expenditures for repair and improvement of highways. The moneys levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and the moneys received from the state, as provided by section one hundred and one, shall be expended for the repair and improvement of such highways, sluices, culverts and bridges, at such places and in such manner as may be agreed upon by the town board and town superintendent. The town board and the town superintendent shall constitute a board for the purpose of determining the places where and the manner in which such moneys shall be expended. Such agreement shall be written and signed in duplicate by a majority of the members of the board so constituted, and shall be approved by the commission, before the same shall take effect. One of such duplicates shall be filed in the office of the town clerk and one in the office of the district or county superintendent. Such moneys shall be paid out by the supervisor on the written order of the town superintendent in accordance with such written agreement. The town board and town superintendent may also appropriate from such moneys such a sum of money as they deem proper for the construction or repair of any public road, walk, place or avenue upon any island or part of an island in the town, although such road, walk, place and avenue is narrower than the width of highways required by statute, but the construction or repair of any such road, walk, place or avenue with such moneys on any island shall not be construed as imposing any liability upon the town or upon the superintendent of highways for any injury to person or property happening thereon. (As amended by L. 1914, ch. 84.)

§ 106. Expenditures for bridges and other highway purposes. The moneys levied and collected, or raised by the issue and sale of bonds or certificates of indebtedness in anticipation of taxes, as provided in this article, for purposes other than

the repair or improvement of highways, as specified in the preceding section, shall be paid out by the supervisor upon the written order of the town superintendent after audit of the town board. Such audit shall be made on verified accounts presented to the town board at a regular or special meeting called for such purpose by the supervisor, or in his absence, by the town clerk, upon the request of the town superintendent. An account shall not be so audited or paid unless the expenditure be in accordance with the annual estimate of the town superintendent, as approved or modified by the town board, or be authorized by the town board or by a vote of a town meeting, as provided in this article, or be lawfully a charge upon the town. Except as herein otherwise provided the provisions of the town law relating to the audit of town accounts and claims shall apply to accounts and claims against the town arising under this chapter.

§ 107. Reports of supervisor as to highway moneys. The supervisor shall present to the town board at its meeting held in each year, for considering the estimates contained in the statement of the town superintendent, as provided in section ninety-one, a verified report showing:

1. The moneys received from the state, as provided in section one hundred and one during the year ending October thirty-first.

2. The moneys received by him during such year on account of taxes levied and collected and from the issue and sale of bonds and certificates of indebtedness in anticipation of taxes, for highways, bridges, purchase and repair of machinery, tools and implements, the removal of obstructions caused by snow and for miscellaneous purposes.

3. The moneys received by him during such year as penalties recovered pursuant to this chapter, or from any other source and available for highway purposes in his town.

4. The expenditures during such year for the improvement, repair and maintenance of highways, for the maintenance and repair of bridges, for the construction of new bridges, for damages and charges in laying out, altering and discontinuing highways, for the removal of obstructions caused by snow, for the purchase of machinery, tools and implements, for the rental or hire of

stone crushers, steam rollers and traction engines, for town superintendents' salary or compensation and audited expenses, for allowances as fees on account of receiving and disbursing highway moneys, or for other highway purposes.

5. All machinery, tools and implements owned in whole or in part by the town, the present value of each article thereof, and the estimated cost of all necessary repairs thereto, as shown by the annual inventory of the town superintendent.

The form of such report shall be prescribed by the commission. Such report shall be filed in the office of the town clerk within three days after the presentation thereof and shall be open to public inspection during the office hours of such town clerk and a duplicate shall at the same time be mailed to the commission. A certified copy of such report shall also be filed by the supervisor with the clerk of the board of supervisors, who shall cause the same to be printed in the next issue of the annual proceedings of the board of supervisors. The town board shall cause a certified copy of the report to be published in a newspaper published in the town, or if there be none published therein, then in a newspaper published within the county and having the greatest circulation within the town. The expense of such publication, which shall not exceed ten dollars, shall be a town charge. The clerk of the board of supervisors shall transmit three copies of the journal of the proceedings of the board containing such report to the commission and three copies to the comptroller.

§ 108. Highway accounts, forms and blanks. The commission shall prescribe the method of keeping town accounts of moneys received and expended, as provided in this article, for highways, bridges, purchase, leasing, rental or hire and repair of machinery, tools and implements, the removal of obstructions caused by snow, and miscellaneous purposes, which shall be uniform, so far as practicable, throughout the state. Such commission may adopt forms and blanks for keeping such accounts. The commission shall also prescribe the form of order to be made by the town superintendent, upon the supervisor, and the form of the agreement to be entered into by the town board and town superintendent as provided in section one hundred and five. The town

superintendent and supervisor shall keep their accounts in the method, and shall use the blanks and forms, prescribed by the commission. All orders and records of accounts shall be filed in the town clerk's office and preserved as a part of the town records.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 110. Compensation of supervisor and town clerk. The supervisor and town clerk of each town shall receive annually, as compensation for services under this chapter in lieu of all other compensation and fees, an amount to be fixed by the town board. Such compensation shall be a town charge.

§ 111. Additional expenditure for improvement, repair and maintenance of town highways. Upon the written application of twenty-five taxpayers of a town, filed with the town clerk, the electors thereof may, at a regular or special town meeting, vote by ballot upon a proposition for the expenditure of a sum, not exceeding one-third of one per centum of the total taxable property of the town, including incorporated villages, in addition to the sum authorized by this chapter for the improvement, repair and maintenance of town highways in such town. Such proposition shall be submitted in the manner provided by law for the submission of questions or propositions at a town meeting. If such proposition be adopted, the amount specified therein shall be a town charge and shall be levied and collected in the same manner as other town moneys, and when collected shall be paid to the supervisor and expended for the purposes specified in such proposition as provided in this chapter.

ARTICLE 7

Maintenance of State and County Highways

§ 172. Cost to town for maintenance of state and county highways. Each town shall pay for the maintenance and repair of state and county highways each year the sum of fifty dollars for each mile or major fraction of a mile of the total mileage of state and county highways within the town, each incorporated village shall pay for such maintenance and repair at the rate of one and one-half cents for each square yard of surface of such improved highway maintained by the state within its corporate limits, and each city of the third class shall pay for such maintenance and repair at the rate of three cents for each square yard of surface of such improved highway maintained by the state within the incorporated limits of such city. On or before the first day of November in each year the commission shall transmit to the clerk of the board of supervisors of each county, to the board of trustees of each village and to the common council of said city a statement specifying the number of miles of improved state and county highways in each town, the number of square yards of surface of such improved highway as hereinbefore provided in each village or said city, in such county and the amount which each of such towns, villages and cities, is required to pay into the county treasury on account of the maintenance of state and county highways and a copy of such statements shall be forwarded to the county treasurer. The board of supervisors of the county, the board of trustees of an incorporated village and the common council of said city shall cause the amount to be paid by each town, incorporated village and said city of the county, to be assessed, levied and collected therein in the same manner as other town, village and city charges, in the several towns, villages and cities of the third class, and such amount when collected shall be paid into the county treasury to the credit of the fund for the maintenance of state and county highways in the several towns, incorporated villages and said cities of the county. (As amended by L. 1912, ch. 83.)

§ 250. When town or county expense. The towns of this state, except as otherwise herein provided, shall be liable to pay the expenses for the construction and repair of its public free bridges constructed over streams or other waters within their bounds, and their just and equitable share of such expenses when so constructed over streams or other waters upon their boundaries, except between the counties of Westchester and New York; and when such bridges are constructed over streams or other waters forming the boundary line of towns, either in the same or adjoining counties, such towns shall be jointly liable to pay such expenses. When such bridges are constructed over streams or other waters forming the boundary line between a city of the second or third class and a town, such city and town shall be liable each to pay its just and equitable share of the expenses for the construction, maintenance and repair of such bridges. Except as otherwise provided by law, a city of the second or third class shall be deemed a town for the purposes of this article. Each of the counties of this state shall also be liable to pay for the construction, care, maintenance, preservation and repair of public bridges, lawfully constructed over streams or other waters, forming its boundary line, not less than one-sixth part of the expenses of such construction, care, maintenance, preservation and repair. (As amended by L. 1914, ch. 78.)

ARTICLE 11

Motor Vehicles

§ 282. Registration of motor vehicles; age of operator; fees; renewals. 1.

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6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or reregistration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for; provided that if a motor vehicle other than one used solely for commercial purposes shall have been licensed for four separate years hereunder and for which there shall have been paid the annual registration fees herein provided during said period, the annual registration fees thereafter shall be one-half the amount; and further provided that for motor vehicles which are used or to be used solely for commercial purposes, the fee for such registration shall be five dollars. The provisions hereof with respect to the payment of registration fees shall not apply to motor vehicles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable. (As amended by L. 1911, ch. 491.)

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject. (Added by L. 1910, ch. 374.)

§ 320. Construction or improvement of highways by county and town. The board of supervisors of a county may provide for the construction or improvement of a highway or section thereof in one or more towns of the county or of a highway laid out along the boundary line between a city or village and a town or towns, at the joint expense of the county and town, as provided in this section. The board may, by resolution, direct the district or county superintendent to examine such highway or sections thereof, and report thereon, and if the board considers such highway or section thereof, to be of sufficient importance to be constructed or improved as provided herein, it shall direct such district or county superintendent to prepare or cause to be prepared maps, plans, specifications and estimates therefor and such district or county superintendent shall, subject to the direction and control of the board of supervisors, have the same powers and duties with respect to such highway or section thereof as are given the division engineer with respect to state and county highways in section one hundred and twenty-five of this chapter. Such maps, plans and specifications may provide for the change in grade of a highway already existing if thereby a lessened gradient may be obtained without decreasing the usefulness of the highway. Upon the completion of such preliminary maps, plans, specifications and estimates they shall be submitted to the board of supervisors for approval, and such board may thereupon adopt a resolution providing for the construction or improvement of such highway in accordance with such maps, plans, specifications and estimates or in accordance with such maps, plans, specifications and estimates as may be approved by it. The board of supervisors shall award contracts for the construction or improvement of such highway and the provisions of section one hundred and thirty of this chapter shall apply so far as may be to such contracts and the award, execution and fulfillment thereof. Such contract may be awarded to the town board of any town in which such highway or section thereof is located and the provisions of section one hundred and thirty-one of this chapter shall apply thereto so far as may be. The board of supervisors shall determine the portion of the cost of the construction or improvement of such highways to be borne by the county and the portion

to be borne by the town or towns in which such highway *contract may be awarded to the town board of any town in is located. The cost of the portion constructed or improved within the boundaries of a city shall be borne by the county. The amount to be borne by the county shall be levied and collected as a county charge and paid into the county treasury. The amount to be borne by the town or towns in which the highway is located shall be levied and collected as a town charge and when collected shall be paid into the county treasury. If such highway or section thereof deviate from the line of a highway already existing, the board of supervisors shall acquire land for the requisite right of way, and such board may also acquire lands for the purpose of obtaining gravel, stone or other material, when required for the construction or improvement of such highway or section thereof, or for spoil banks, together with a right of way to such spoil banks and to any bed, pit, quarry or other place where such gravel, stone or other material may be located, and the provisions of sections one hundred and forty-eight to one hundred and fifty-five, both inclusive, shall apply to the acquisition of such lands as far as may be, except that the cost of such lands and the expenses incident to acquiring the same shall be deemed a part of the cost of the construction or improvement of such highway under the provisions of this section. If the construction or improvement of such highway involve the elimination of a grade crossing the portion of the cost of such elimination and the construction of a new crossing chargeable to the town in pursuance of law shall be deemed a part of the cost of the construction or improvement of such highway under the provisions of this section. The amount so paid by the town shall not be considered in determining the minimum amount to be levied and collected in each year for the repair and improvement of highways as provided in section ninety-four of this chapter nor shall such amount be considered in determining the amount to be paid by the state to the town for the repair and improvement of highways therein. The board of supervisors may by resolution authorize the county treasurer of the county or the supervisors of the respective towns to borrow money on the faith and credit of the county or of such towns by temporary loan in anticipation of the

* So in original.

next succeeding tax levy or of an issue of bonds before such levy, or by the issue and sale of bonds, to pay the portion of the cost of such construction or improvement to be borne respectively by the county or such town or towns. Such resolution may also provide for the issue and sale of such bonds and shall conform so far as may be with the provisions of this chapter relating to a resolution authorizing a town to borrow money to pay its share of the cost of the construction or improvement of a county highway. The construction or improvement authorized by such resolution shall be done under the supervision and direction of the district or county superintendent. Payments therefor shall be made from time to time by the county treasurer upon the certificate of the district or county superintendent indorsed by the chairman of the board of supervisors. Such highways, when completed and accepted by the board of supervisors, shall be thereafter repaired and maintained at the sole expense of the towns in which they are located, unless the board of supervisors shall apportion a share of the expense thereof upon the county. (As amended by L. 1914, ch. 198.)

§ **320-a. County system of roads.** The board of supervisors of a county may provide for the construction or improvement of a highway or section thereof, in one or more towns of the county at the joint expense of the county and town or towns, and may prepare a map of a definite system of county roads for the county for such improvement.

The board may by resolution direct the county superintendent to supervise the preparation of grade and culvert work of a road, so designated by said map for improvement, by the town superintendent of the town in which such improvement shall be made, and upon the completion thereof by the town, and the county superintendent's certification that the road is so prepared and that the town is equipped with sufficient machinery to properly perform the work, such machinery to be furnished by the town and used during the roads construction, the board may direct the construction of an improved road under the direction of a committee known as the highway officials of the county as hereinafter provided. The construction work shall be under the charge

and supervision of the town superintendent of the town in which the work is being done. If for any cause the town superintendent is incapacitated or in the opinion of the county superintendent is incompetent to properly take charge of the work, some competent person shall be designated by the county superintendent by and with the advice and consent of the town board and the compensation of the town superintendent or person in charge shall be a town charge.

The employment of convict labor on roads so constructed shall be authorized and permitted, in the discretion of the superintendent of state prisons, upon the requisition of the county superintendent of highways.

The highway officials of the county under this section shall consist of the county superintendent, three members of the board, appointed by the chairman. The supervisor of the town in which a road is being improved shall be a member of the said committee on all questions involving the work in the town of which he is the supervisor.

Unless the advice and directions of the highway officials shall be followed in the prosecution of the work, no liability therefor shall accrue to the county for its share of the cost of work.

The cost of such improvement other than that apportioned to the towns shall be a county charge. The amount of the cost of such improvement so to be borne by the county shall be levied and collected as a county charge and paid in to the county treasurer. The resolution of the board of supervisors providing for the construction or improvement of such highway, may authorize the county treasurer of the county or the supervisors of the respective towns to borrow money on the faith and credit of the county or of such towns to pay the portion of the cost of such construction or improvement to be borne respectively by the county or such town or towns. Such resolution may also provide for the issue and sale of such bonds and shall conform so far as may be with the provisions of this chapter, relating to a resolution authorizing a town to borrow money for highway purposes. Payments therefrom shall be made from time to time by the county treasurer upon the certificate of the district or county superintendent

countersigned by the chairman of the highway officials committee. Said orders shall be drawn to the order of the supervisor of the respective towns where roads are being constructed to be disbursed by them, upon the orders of the town superintendent or person designated in his stead, in the same manner as highway disbursements are now made and provided for, under the town highway bureau of the highway department.

Such highways, when completed and accepted by the board of supervisors, shall be thereafter repaired and maintained at the sole expense of the towns in which they are located, unless the board of supervisors shall apportion a share of the expense thereof upon the county. (As amended by L. 1914, ch. 61.)

PUBLIC OFFICERS LAW

PUBLIC OFFICERS LAW

ARTICLE 2

Appointment and Qualifications of Public Officers

Section 3. Qualifications for holding office.
4. Commencement of term of office.
5. Holding over after expiration of term.

§ 3. Qualifications for holding office. No person shall be capable of holding a civil office who shall not, at the time he shall be chosen thereto, be of full age, a citizen of the United States, a resident of the state, and if it be a local office, a resident of the political subdivision or municipal corporation of the state for which he shall be chosen, or within which the electors electing him reside, or within which his official functions are required to be exercised.

§ 4. Commencement of term of office. The term of office of an elective officer, unless elected to fill a vacancy then existing, shall commence on the first day of January next after his election, if the commencement thereof be not otherwise fixed by law.

§ 5. Holding over after expiration of term. Every officer except a judicial officer, a notary public, a commissioner of deeds and an officer whose term is fixed by the constitution, having duly entered on the duties of his office, shall, unless the office shall terminate or be abolished, hold over and continue to discharge the duties of his office, after the expiration of the term for which he shall have been chosen, until his successor shall be chosen and qualified; but after the expiration of such term, the office shall be deemed vacant for the purpose of choosing his successor. An officer so holding over for one or more entire terms, shall, for the purpose of choosing his successor, be regarded as having been newly chosen for such terms. An appointment for a term shortened by reason of a predecessor holding over, shall be for the residue of the term only.

ARTICLE 3
Creation and Filling of Vacancies

Section 30. Creation of vacancies.
36. Removal of town or village officer by court.

§ 30. Creation of vacancies. Every office shall be vacant upon the happening of either of the following events before the expiration of the term thereof:

1. The death of the incumbent;
2. His resignation;
3. His removal from office;
4. His ceasing to be an inhabitant of the state, or if he be a local officer, of the political subdivision, or municipal corporation of which he is required to be a resident when chosen;
5. His conviction of a felony, or a crime involving a violation of his oath of office;
6. The judgment of a court, declaring void his election or appointment, or that his office is forfeited or vacant;
7. His refusal or neglect to file his official oath or undertaking, if one is required, before or within fifteen days after the commencement of the term of office for which he is chosen, if an elective office, or if an appointive office, within fifteen days after notice of his appointment, or within fifteen days after the commencement of such term; or to file a renewal undertaking within the time required by law, or if no time be so specified, within fifteen days after notice to him in pursuance of law, that such renewal undertaking is required. When a new office or an additional incumbent of an existing office shall be created, such office shall for the purposes of an appointment or election, be vacant from the date of its creation, until it shall be filled by election or appointment.

§ 36. Removal of town or village officer by court. Any town or village officer, except a justice of the peace, may be removed from office by the supreme court for any misconduct, maladministration, malfeasance or malversation in office. An application for such removal may be made by any citizen resident of such town or village and shall be made to the appellate division of the supreme court held within the judicial department embracing such town or village. Such application shall be made upon notice to such town officer of not less than eight days, and a copy of the charges upon which the application will be made must be served with such notice.

REAL PROPERTY LAW

§ 334. Maps to be filed; penalty for nonfiling. It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map. (Added by L. 1910, ch. 415.)

TOWN LAW

ARTICLE 4

Town Meetings

§ 41. Changing date of town meeting. A town may change the date of its town meeting to the first Tuesday after the first Monday in November, known as general election day, by adopting a proposition therefor at a regular town meeting. Such a proposition may be submitted by the town board on its own motion, and shall be submitted by such board on the written application of twenty-five taxable voters of the town. The proposition must be submitted, voted on, and the result canvassed as prescribed by section forty-eight. If it be adopted a certificate to that effect shall be filed by the town clerk within ten days thereafter in the office of the county clerk and also with the clerk of the board of supervisors. If the proposition be adopted the first town meeting shall be held on general election day in the next calendar year, and the terms of all officers, except justices of the peace and assessors, elected on the day of the adoption of the proposition shall expire on the day of such first meeting. Thereafter town meetings in such town shall be held biennially on general election day in the manner prescribed by this chapter, except that after five years from the first meeting, the town meeting may in like manner change from such general election to any other day authorized by law. The term of office of all officers, except justices of the peace, in a town which under this section changes its town meeting to general election day, shall be two years from the date of their election, except that the term of an assessor elected on such day shall be for two or four years, as the case may be, from the date of such election. (As amended by L. 1910, ch. 271.)

ARTICLE 5

Town Officers

Section 80. Town officers.
82. Term of office.
84. Resignation of town officer.
85. Compensation of town officers.
121. Fence viewers.
125. Powers of supervisors and assessors in certain towns to employ clerks.

§ 80. Town officers. Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. At the first biennial town meeting in each town, after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years. (As amended by L. 1909, ch. 491, and L. 1910, ch. 271.)

§ 82. Term of office. Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change shall take effect, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the

next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. Except that the collector elected at such town meeting shall take office immediately upon his election and qualification as prescribed by law. The term of a town superintendent of highways, if such superintendent be elected at a town meeting held at the time of a general election, shall begin on the Thursday succeeding his election, or as soon thereafter as he shall have been officially notified of his election and shall have duly qualified, and if elected at a town meeting held at any other time his term of office shall begin on the first day of November succeeding his election. Except as otherwise provided in this section, all town officers hereafter elected at a biennial town meeting held at any time between the first day of February and the first day of May shall, in case a board of supervisors thereafter adopts a resolution changing the time of holding such biennial town meetings to the first Tuesday after the first Monday in November, hold office until the first day of January succeeding the biennial town meeting first held pursuant to such a resolution. But the collector in each such town shall complete the duties of his office in respect to the collection of taxes, and the payment and return thereof, upon any warrant received by him during his term of office, notwithstanding the election of his successor. (As amended by L. 1909, ch. 491, and L. 1910, ch. 271.)

§ 84. Resignation of town officer. Any three justices of the peace of a town may, for sufficient cause shown to them, accept the resignation of any town officer of their town; and whenever they shall accept any such resignation, they shall forthwith give notice thereof to the town clerk of the town.

§ 85. Compensation of town officers. Town officers shall be entitled to compensation at the following rates for each

day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, except that in any town where the assessed valuation of real estate is over twenty million dollars, the town board of such town may determine by resolution that the assessors shall receive each year a salary of not exceeding one thousand dollars in lieu of per diem compensation hereinbefore provided for, and except that the town board of any town may fix a different compensation for the assessors in their town, of not less than two nor more than three dollars per day, each, and also except that in the county of Monroe, assessors shall be entitled to three dollars per day, and also except that in the county of Nassau assessors and superintendents of highways shall be entitled to three dollars per day, and the town boards of the towns of and in said county of Nassau, having a population, as appears by the last federal census, of seventeen thousand inhabitants, or more, are hereby authorized and empowered to fix an annual compensation for the assessors and superintendents of highways of said towns, not to exceed twelve hundred dollars per annum each, and to provide for the payment of said compensation, in quarterly instalments. The town board of any town may, at a regular meeting, fix the compensation of the superintendent of highways of such town at a sum of not less than two nor more than five dollars per day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages

arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law. (As amended by L. 1909, ch. 491.)

§ 108. Powers and duties of assessors in certain towns of Nassau and Erie counties. The assessors of Nassau county in the towns having a population, as appears by the last federal census, of seventeen thousand or more, may in their discretion employ two clerks at salaries to be fixed by them, subject to the approval of the town clerk and supervisor, also additional clerk hire at a sum not to exceed annually a sum approved by the town clerk and supervisor, and the assessors of Erie county, in the town contiguous to the city of Buffalo, may employ one clerk, to be approved by the town board, at a salary to be fixed by said town board, and the salaries of said clerks shall be paid by the supervisor of the town in equal quarterly payments, and shall be a town charge and shall be levied and collected in the same manner as other town charges. The assessors of Nassau county in towns having a population, as appears by the last federal census, of seventeen thousand, or more, shall devote all their time during business hours to their official duties. They shall keep their office open for the convenience of the public every week day of the year, except public holidays and Saturdays, from nine o'clock in the morning until four o'clock in the afternoon, and on Saturdays from nine o'clock in the morning until one o'clock in the afternoon, and shall cause one of their number or the clerk of the board to be in attendance during said office hours. Between the first day of September in each year, and the first day of July in the year next following, the assessors shall proceed to ascertain by diligent inquiry the names of all taxable inhabitants in their

respective towns and also all the taxable property, real or personal, within the same. (As amended by L. 1914, ch. 157.)

§ 121. Fence viewers. The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town. (As amended by L. 1909, ch. 491.)

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal quarterly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges. (Added by L. 1913, ch. 163.)

ARTICLE 6

Town Board

Section 130. Power of town board to fill vacancies.
131. Constitution and regular meeting of town board.
138-a. Power of town board to borrow money for expenses in the suppression of forest fires and for other emergencies.

§ 130. Power of town board to fill vacancies. When a vacancy shall occur or exist in any town office, the town board or a majority of them may, by an instrument under their hands and seals, appoint a suitable person to fill the vacancy, and the person appointed, except justices of the peace, shall hold the office until the next biennial town meeting. A person so appointed to the office of justice of the peace shall hold the office until the next biennial town meeting, unless the appointment shall be made to fill the vacancy of an officer whose term will expire on the thirty-first day of December next thereafter, in which case the term of office of the person so appointed shall expire on the thirty-first day of December next succeeding his appointment. The board making the appointment shall cause the same to be forthwith filed in the office of the town clerk who shall forthwith give notice of the person appointed. A copy of the appointment of a justice of the peace shall also be filed in the office of the county clerk before the person appointed shall be authorized to act.

§ 131. Constitution and regular meeting of town board. The supervisor, town clerk and the justices of the peace, or any two of such justices, shall constitute the town board in each town, and shall hold at least two meetings annually at the office of the town clerk, as follows: one on the Tuesday preceding the biennial town meeting and on the corresponding date in each alternate year, except that in towns where biennial town meetings are held at the time of a general election, such meeting shall be held on the twenty-eighth day of December in each year, unless such day is Sunday, in which case such meeting shall be held on

the preceding day; and one on the Thursday next preceding the annual meeting of the board of supervisors. The supervisor or the town clerk may call a special meeting of the town board at any time by giving at least two days' notice in person or in writing to the other members of such board of the time when and place where such meeting is to be held. At any such regular or special meeting it shall be lawful for the town board to audit, allow or reject any charge, claim or demand against the town for which funds might lawfully be provided by the issuance and sale of town obligations under the provisions of section one hundred and thirty-eight-a of this chapter; and any charge, claim or demand so audited shall be payable immediately from available funds thus provided, if there be any, and otherwise as soon as the moneys are raised therefor under the provisions of said section one hundred and thirty-eight-a, but a charge, claim or demand of the kind authorized by this section to be audited may be paid, in the discretion of the town board, from other town funds on hand available for general purposes, if there be any such funds.

§ 138-a. Power of town board to borrow money for expenses in the suppression of forest fires and for other emergencies. If at the time any services are rendered for the town or expenses incurred in the suppression of forest fires or in connection with the performance of any other duty imposed by statute upon the town, and requiring immediate action, there be no town funds available for the payment therefor, or such funds be insufficient therefor, or the application thereof to such purposes would, in the opinion of the town board, unduly deplete the funds applicable to the payment of other town expenses and charges, the town board may borrow on the faith and credit of the town a sum sufficient to pay such debts or expenses. The amount to be borrowed shall be determined by the town board by a resolution and shall be based either upon the aggregate of claims, charges and demands previously audited at a regular or special meeting, or upon an estimate of the probable amount needed, to be filed with the town clerk and subscribed by a majority of members of the town board. If the amount to be borrowed does not exceed one thousand dollars, a certificate or certifi-

cates of indebtedness shall be issued in the manner prescribed by section one hundred and thirty-eight of this chapter, and the amounts maturing thereon certified to the supervisor from time to time as provided in section one hundred and thirty-eight for the purpose of including the amount thereof maturing in the sums to be raised by taxation at the ensuing tax levy. If the amount to be borrowed equals or exceeds one thousand dollars, the same shall be borrowed upon bonds of the town in the same manner as provided by law for borrowing money to pay judgments. Moneys may be provided under this section for more than one lawful purpose by a single issue of such town certificates or bonds, but the proceeds shall be divided into separate funds, each for a separate purpose, and each such purpose shall be set forth in the resolution authorizing the borrowing of such money. (Added by L. 1913, ch. 571.)

§ 170. Town charges generally. The following shall be deemed town charges:

1. The compensation of town officers for services rendered for their respective towns.

2. The contingent expenses necessarily incurred for the use and benefit of the town, and all moneys necessarily expended by any town officer in executing the duties of his office, in cases where no specific compensation for such service is provided by law, and including in any town having a population, as appears by the last federal census of five thousand or more, and where the assessed valuation of real estate in such town is over five million dollars, the actual and necessary expenses of such town officers for vehicle hire, traveling expenses, office rent, janitor service, light, heat, telephone, postage, furniture, stationery or supplies, as may be incurred by authority of the town board of such town.

3. The moneys authorized to be raised by the vote of a town meeting for any town purpose.

4. Every sum directed by law to be raised for any town purpose.

5. All judgments duly recovered against a town.

6. All damages recovered against a town officer for any act done pursuant to a direction or resolution, duly adopted by the town board, or at a town meeting duly held; and all damages against any such officer for any act done in good faith, in his official capacity, without any such direction or resolution, may be made a town charge, by a vote of the town, at a town meeting duly held.

7. The costs and expenses lawfully incurred by any town officer in prosecuting or defending any action or proceeding brought by or against the town or such officer for an official act done, shall be a town charge in all cases where the officer is required by law to so prosecute or defend, or to do such act, or is instructed to so prosecute or defend, or to do such act, by resolution duly adopted by the town board, or at a town meeting duly held. All town charges specified in this section shall be presented to the town board for audit, and the moneys necessary to defray such charges shall be levied on the taxable property in such town by the board of supervisors. (As amended by L. 1914, ch. 440.)

ARTICLE 9

Debts

§ 195. Limitation of indebtedness. No town including a portion of the Adirondack park and having state lands within the boundaries of the town shall hereafter contract any debt or debts which shall exceed the sum of three thousand dollars, except upon the duly verified petition of the owners of at least sixty-five per centum of the taxable real property therein, as such real property appears on the last preceding completed assessment-roll of such town. For the purposes of this article the consent of the comptroller shall be deemed to be the consent of the state. This section shall not apply to debts contracted for the purpose of retiring or paying any existing indebtedness pursuant to law. (As amended by L. 1913, ch. 116.)

ARTICLE 11

Sewers

Section 230. Town board may establish sewer system; petition.
230-a. Town board may direct construction of portions of sewer system; extension, notice of petition.
231. Action by town board.
237. Apportionment of local assessment for construction.
243. Expense of maintenance, how raised.

§ 230. Town board may establish sewer system; petition. The town board of any town on the petition of owners of real property in a proposed district, or in a proposed extension of an existing district, representing more than one-half in value of the taxable real property therein as appears by the last preceding completed assessment-roll, may establish a sewer system outside an incorporated village or city, or extend the boundaries of an existing district and the sewer system therein accordingly. The petition must describe the proposed district, or proposed extension of an existing district, and state the maximum amount proposed to be expended in the construction of such sewer system or extension. Each petitioner shall state opposite his name the assessed valuation of the real property owned by him in such district, or extension of an existing district, according to the last preceding completed assessment-roll. The petition must be signed by the petitioners and proved or acknowledged in the same manner as a deed to be recorded, and if it be a petition to extend an existing district and the sewer system therein shall, in addition to the foregoing provisions, be approved in writing by the sewer commissioners of such district. There shall be annexed to and presented with such petition a map and plan of the proposed sewer system, or extension, with specifications of dimensions and connections and outlet or sewage disposal works prepared by a competent engineer at the expense of the petitioners. The petitioners may, however, present to the town board with such petition, map, plan and specifications, a statement, verified by one of the petitioners having personal knowledge of the correctness

thereof, showing the amount of the actual cost to them of said map, plan and specifications and the cost of the acknowledgments of the signatures to such petition, and by whom paid, which said amount, if found by the town board to be just and reasonable, and if the said town board shall make one of the orders as provided by section two hundred and thirty-one of this chapter, shall be and become a part of the expense of construction, and shall be included in the first tax levy therefor, and shall be refunded to the person or persons by whom paid as shown by the aforesaid statement, by the supervisor of the town, who shall take a receipt therefor. At any time after the town board has made an order establishing such district, or extending an existing district, the maximum amount proposed to be expended in the construction of such sewer system in said district, or extension, may be increased, by a petition of a majority of the owners of real property in said district, or extension, representing more than one-half in "value" of the taxable real property therein, as appears by the last preceding completed assessment-roll, setting forth the additional amount proposed to be expended, in excess of the maximum amount set forth in the petition upon which the said district, or extension, was established. Such petition must be signed and proved or acknowledged in the same manner as the petition for the establishment of said sewer district, or extension, and shall be filed in the office of the town clerk. Every petition made as provided in this section shall contain a statement conspicuously printed thereon as follows: "The cost of construction and maintenance of such sewer system or extension, as the case may be shall be assessed, from year to year, by the sewer commissioners to be appointed, upon the lands within the sewer district or extension in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom." Any petition made as herein provided shall be legal for all purposes herein, although some of the petitioners therein may have signed and acknowledged the same before this section as hereby amended, takes effect. (As amended by L. 1911, ch. 501.)

§ 230-a. Town board may direct construction of portions of sewer system; extension, notice of petition. If in the petition for the establishment of a sewer district

or for an extension to an existing district, the petitioners shall pray that a portion or portions only of the system designed ultimately to serve the entire district or an extension to the said district, shall be constructed in the first instance, and shall describe the said portion or portions in their said petition, and indicate the same on the said map and plan, and shall specify the maximum amount proposed to be expended in the construction of such portion or portions of the said system, the town board may include in its order establishing the said district or extension, a direction that the sewer commissioners shall construct only the portion or portions of the said system designated in the said petition, until extensions thereto shall be authorized as hereinafter provided. In case the town board shall make an order establishing the said district and containing the said direction, the provisions of this chapter shall be applicable thereto in all respects, except that the town board shall not issue bonds to provide for the cost of such portion or portions to an amount exceeding the amount mentioned in the said petition as the maximum amount proposed to be expended in the construction of such portion or portions. Thereafter extensions to the said system may, from time to time, be authorized by the town board upon the petition of the owners of real property within the area in said district to be served by any proposed extension or extensions to the said system, representing more than one-half in value of the taxable real property within such area, as appears by the last preceding completed assessment-roll, which said petition shall comply in form, substance, and in the manner of execution, so far as applicable thereto, with the requirements of the petition for the establishment of a sewer district, and shall state the maximum amount proposed to be expended for such extension or extensions, and shall have endorsed thereon a written approval of a majority of the sewer commissioners of such district, and there shall be presented with the said petition a map prepared by a competent engineer, showing the area proposed to be served by any such proposed extension, and in case such proposed extension or extensions involve a change from the plans shown by the map and plan attached to the petition for the establishment of the said sewer district such petition shall be accompanied by a map and plan of such extension or extensions prepared in the same manner as the original map and plan,

and approved by the state board of health. Before acting upon a petition to extend the system in any district or extension thereof, the town board shall give notice of the time and place at which it will meet to act thereon, by posting at least twenty-one days before the day fixed for the said meeting a notice thereof in at least four public places in the said district, and by publishing a notice thereof once in each of the three calendar weeks immediately preceding the week in which the said meeting is to be held in at least one newspaper published in the said town, if a newspaper is published therein. The cost to the petitioners of the maps, plans, specifications, and of the acknowledgments of the signatures to such petition may be made a part of the expense of constructing the said extension or extensions as provided in section two hundred and thirty of the town law with respect to the like expenditures of the original petitioners, and the maximum amount proposed to be expended in the construction of any such extension or extensions to the sewer system in any such district may be increased by the petition of the owners of real property in the area proposed to be served thereby, representing more than one-half the taxable real property therein as appears by the last preceding completed assessment-roll of said town, in the manner specified in section two hundred and thirty of the town law for increasing the maximum amount proposed to be expended for the construction of the original system. In case said extension or extensions to the said sewer system in any such district shall be authorized by the town board of any such town, such extension or extensions, shall thereafter, for all purposes, be regarded as part of the original system, and shall be constructed and maintained by the sewer commissioners of the said district, and the cost of the construction thereof shall be provided for by the issue and sale of town bonds in the same manner as provided in section two hundred and thirty-seven of the town law for the payment of the cost of the original system, which said bonds shall be a town charge, and the principal and interest thereof, together with the cost of maintenance of such extension or extensions, shall be collected from the real property within the said district by the said sewer commissioners, in the same manner as though said extension or extensions had formed a part of the original system constructed in the said district. (Added by L. 1912, ch. 205.)

§ 231. Action by town board. If the town board is satisfied that the petitioners are owners of real property in the proposed district, or extension, and own more than one-half in value of the real taxable property therein, they shall make an order establishing such district, or extending the boundaries of an existing district, and if establishing a new district, appointing three taxpayers therein as sewer commissioners, who shall hold their offices at the pleasure of the town board. Such sewer commissioners shall each be paid for their services, at such times as the town board may designate in said order, an amount to be fixed by the town board, which amount shall not exceed three dollars per day for each day actually and necessarily spent in the business of the sewer district and shall be deemed an expense of maintaining the sewer system and shall be collected and paid as provided in section two hundred and forty-three of this chapter for expense of maintenance. (As amended by L. 1911, ch. 507.)

§ 237. Apportionment of local assessment for construction. The sewer commissioners shall prepare and file in the office of the town clerk a map and plan of such district, or extension, which shall show the highways and the several parcels of land therein. The commissioners shall report to the town board the amount of the cost of construction of such sewer system as determined under the foregoing provisions hereof. The town board shall direct the issue and sale of bonds for the amount of the cost of construction as so reported to said board by the said commissioners, which bonds shall be redeemable in such equal yearly instalments, the interest thereon to be paid semi-annually, as said town board shall prescribe, and shall be a town charge. In the month of July in each year the town board shall notify the sewer commissioners of the amount to become due for principal and interest during the ensuing year on the bonds so issued. The sewer commissioners shall forthwith proceed to assess such amount on the lands within such district, or extension of an existing district, in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom. After making such apportionment, said commissioners shall forthwith serve or

cause to be served on each land owner a notice of the completion thereof and of the filing of such map and plan, and that at a specified time and place a hearing will be had to consider and review the same. Such notice must be served personally at least six days before the hearing if such land owner is known to them and can with reasonable diligence be found within the county; if he cannot be so found, by mailing same to his last known post-office address, and if the name or address of such owner be unknown, by posting said notice in a prominent place on the property to be assessed. The commissioners shall meet at the time and place specified to hear objections to such apportionment, and may modify and correct the same. The sewer commissioners upon the completion and correction of such apportionment shall forthwith file the same in the office of the town clerk, and shall give notice of the filing of such completed and corrected apportionment in the manner provided for by section thirty-nine of the tax law as to towns. The apportionment shall then be deemed final and conclusive unless an appeal is taken therefrom, as hereinafter provided, within fifteen days after the filing thereof. The town board shall present to the board of supervisors at its annual meeting, a statement of such apportionment as so corrected and filed, showing the amount due, or to become due, for principal and interest during the ensuing year, on the bonds issued under this article; each lot or parcel liable to pay the same, and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable, and shall state the amount of the tax in a separate column in the annual tax-roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. An unpaid assessment shall be collected in the same manner and shall subject the land and land owned liable therefor, to the same interest, burdens and penalties, as other town taxes in arrears. (As amended by L. 1910, ch. 134.)

§ 243. Expense of maintenance, how raised. After the sewer system is constructed it shall be maintained by the commissioners, and the cost of such maintenance shall be a charge upon the sewer district. In July of each year, the sewer commis-

sioners shall present to the town board an estimate of the amount of money required by said commissioners to meet the expenses of maintaining the sewer system for the ensuing year. The town board shall formally pass upon such estimate and approve, or correct and approve, the same. The sewer commissioners shall thereupon assess the amount of the estimate as so approved, and corrected, on the lands within their district, in proportion, as nearly as may be, to the benefit which each lot or parcel will derive therefrom, and shall give the same notice thereof, and shall correct and file such apportionment in the same manner, and shall give the same notice of the filing of such corrected apportionment, as is provided for in section two hundred and thirty-seven of this chapter. An appeal may be taken from such corrected apportionment within the same time, and the procedure thereupon shall be the same as specified in sections two hundred and thirty-eight to two hundred and forty-two, both inclusive, of this chapter, except that the fees of the commissioners appointed by the county court to readjust the apportionment made pursuant to this section shall be a charge upon the sewer district, and shall be included in the expenses of maintenance. Whenever an apportionment is to be made to meet an instalment of principal and interest on the bonds issued pursuant to section two hundred and thirty-seven of this chapter, any proceedings for the correction, review or readjustment thereof shall be consolidated with the like proceedings, if any, with respect to the apportionment made as provided in this section. The town board shall present such estimate to the board of supervisors at its annual meeting, with a statement of each property or parcel liable for the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of tax in the annual tax roll under the name "sewer tax", with the sewer tax to be raised for payment of bonds as provided in section two hundred and thirty-seven of this chapter, and after such bonds shall have been entirely paid in a similar column headed "sewer tax". This tax for maintenance, when collected, shall be paid to the supervisor of the town and by him paid to the sewer commissioners to meet the expense of maintenance of the

sewer system. An unpaid assessment under this section shall be collected in the manner provided for in section two hundred and thirty-seven of this chapter. The sewer system as so constructed, or as hereafter added to or changed, shall be under the charge and control of the sewer commissioners, under whose supervision it shall be used by property owners, and no person shall enter into, open or interfere with or use said sewer system except under the inspection and direction of said sewer commissioners and after formal permission shall have been given by said commissioners. The sewer commissioners shall adopt rules and regulations to govern the maintenance and use of the sewer system and shall therein fix the amount of fees that shall be chargeable to individuals or property owners who may wish to enter or use the sewer system, which fees shall be sufficient in amount to pay for the cost of inspection of such entry or entries. Any person violating any provisions hereof and interfering with, entering or using said sewer system without obtaining such permission shall be guilty of a misdemeanor and liable to punishment accordingly. (As amended by L. 1910, ch. 134.)

ARTICLE 11-a

Sidewalks

Section 250. Sidewalk districts established.
251. Improvements in such districts.
253. Improvements; how paid for.

§ 250. Sidewalk districts established. The town board of any town, on the petition of twenty-five owners of real property in a proposed district, whose names appear upon the last preceding completed assessment roll, may establish a sidewalk district outside of an incorporated village or city; such petition must be filed with the town clerk of said town at least ten days before it is acted upon by the town board as hereinafter mentioned and must bound the territory outside of the corporate limits of any incorporated village or city in said town, which is to be included in said district, and thereafter said district is to be known as a sidewalk district, and the taxable property within said district is to thereafter become subject to the charges and assessments hereinafter mentioned; and after receiving such petition, the town board may adopt the same by resolution and lay out the portion of the town described in said petition as a sidewalk district. (Added by L. 1910, ch. 183.)

§ 251. Improvements in such districts. The town board of any town in which a sidewalk district is laid out as aforesaid may cause a sidewalk on any street or part thereof in said sidewalk district to be graded and a sidewalk to be built, curbed or guttered, or any one or more of such acts performed, partly at the expense of the taxable property in said sidewalk district, and partly at the expense of the owners of the land fronting on said street or part thereof, improved as aforesaid, but such sidewalk shall not be so graded, built, curbed or guttered unless a petition therefor be presented to said town board signed by at least a majority of the owners of property fronting on said street or portion thereof, proposed to be so improved. The town board shall upon the receipt of such petition as aforesaid give a public hearing thereon to all persons interested on a notice of at least ten days, which notice shall specify the time and place said hearing shall be held, and shall be served upon said persons personally by

mailing the same to their last known respective addresses, or by publishing the same once each week for two weeks, in a newspaper which circulates in said district, or by either or any of said methods. If said town board shall act favorably upon said petition, it shall by resolution define the width of the sidewalk, the kind and character of materials of which the same shall be constructed, and whether the same shall be curbed or guttered, or both, and the kind and character of curb or gutter, or both, that shall be laid. It shall cause the sidewalks upon said street or portion thereof to be graded and a sidewalk, curb and gutter, or either, to be constructed and laid thereupon, and such sidewalks, curbs or gutters as may be already laid upon said street or portion thereof, to be repaired and made to conform to the established grade. (Added by L. 1910, ch. 183.)

§ 253. Improvements; how paid for. After a town board has ascertained the expense of the improvements provided for herein, it may borrow upon the credit of the town wherein said district is located a sum equal to the total thereof, for a period not exceeding eight months from the date thereof, at a rate of interest not exceeding six per centum and use the same to pay the expense thereof, which certificate with interest is to be paid out of the moneys derived as herein provided. After the town board has ascertained the expense of grading and building the sidewalks and laying the curbs and gutters upon any street or portion thereof as contemplated herein, it shall apportion and assess three-fourths of the expense thereof upon the property fronting upon the street or portion thereof improved as aforesaid. Notice of such assessment shall be given to the owners of said real property in the same manner as the notice above mentioned is given, which notice shall state, among other things, that said expenditures have been made, the purpose and the amount thereof, and that at a specified time and place the town board will meet for the purpose of making said assessments. The town board shall meet at the time and place specified in said notice and shall determine all objections made to such assessment, including the amount thereof, and shall assess upon the land benefited and fronting upon said street or portion thereof, the amount it may deem just and reasonable, not exceeding in case of default the amount stated in the notice.

After the expiration of thirty days from the time said assessment is finally made and assessed, the town board shall direct or issue a sale of bonds, pledging the credit of the town wherein said district is located for the aggregate amount of the assessments remaining unpaid, which bonds shall mature within a period of five years and bear interest at a rate not exceeding six per centum and shall be a town charge. The town board shall thereafter annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the general assessment was then paid. Interest on the unpaid assessment shall be added to such tax at the rate payable on the bond or certificate of indebtedness, which amounts shall be computed to the time when the principal or an installment will become due, or if no principal will become due during the ensuing year, then the interest accrued during that year upon the assessment or bonds must be levied upon such lot or parcels. The town board shall annually report to the board of supervisors at its annual meeting, and submit a statement showing the amount due or to become due with principal and interest the ensuing year on bonds issued under this act, and the lots or parcels liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such amounts against the property liable and shall state the amount of the tax in a separate column, in the annual tax roll under the name "Sidewalk Tax;" such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. The amount apportioned by the said town board on any lot or parcel and any tax levied for collection thereof shall be a lien prior and superior to any lien or claim except the lien of an existing tax or local assessment. The remaining one-fourth of said expense shall be levied and assessed upon the taxable property within said sidewalk district, the same as town charges are levied and assessed upon the taxable property within the town wherein said district is located. An aggregate amount, however, to be levied and assessed upon a sidewalk district during any one year, shall not be in excess of one per centum of the assessed valuation of the taxable property within said district as appears upon the last preceding assessment-roll. (As amended by L. 1911, ch. 139.)

ARTICLE 12

Light

Section 260. Establishment of lighting district.
261. Petition.
263. Levy of tax for payment of the amount of contract.

§ 260. Establishment of lighting district. It shall be lawful for the town board of any town in this state to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period, not exceeding ten years, as the town board may deem proper or expedient, and for the payment of the expenses thereof and may establish one or more lamps or lighting districts therein. It shall be lawful for the town boards of two or more adjoining towns in this state, whenever a petition for the establishment of a lamp or lighting district shall cover territory lying in two or more adjoining towns in this state, to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period not exceeding ten years, as the town boards of two or more adjoining towns in joint session assembled may deem proper or expedient and for the payment of the expenses thereof.

§ 261. Petition. No such contract shall be made unless a petition for such lighting, signed by a majority of the taxpayers of such lamp or lighting district, shall be filed with the town clerk of said town thirty days before the contract is made, but in the counties of Nassau and Westchester no such contract shall be made unless the petition for such lighting is signed by a majority of the resident taxpayers in such lamp or lighting district, unless it be a renewal or extension of such a contract. (As amended by L. 1910, ch. 671.)

§ 263. Levy of tax for payment of the amount of contract. The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

ARTICLE 13

Water

Section 281. Town board may establish water supply districts.
282. Town board may establish water district; petition.
283. Map and plans.
284. Expenses, how paid.
289. Tax for payment of bonds and interest.
290. Assessment of property partly in district.
298. Enlarging water district; granting permission for use of water outside the district.

§ 281. Town board may establish water supply districts. The town board of any town may establish one or more water supply districts in such town outside of an incorporated village therein, by filing a certificate, describing the bounds of any such district, in the office of the town clerk; and may contract in the name of the town for the delivery, by the water commissioners of a village owning a system of water-works, of a supply of water through hydrants or otherwise, for fire, sanitary or other public purposes, to such districts, and the whole town shall be bound by such contract, but the rental or expense thereof shall annually, in the same manner as other expenses of the town are raised, be assessed, levied upon and collected only from the taxable property within such water supply district. Such money when collected, shall be kept as a separate fund and be paid over to such board of water commissioners by the supervisor of the town, according to the terms and conditions of any such contract.

§ 282. Town board may establish water district; petition. The town board on the petition of a majority of the owners of taxable real property in a proposed district, as appears by the last preceding completed assessment-roll, may establish a water district outside any incorporated village or city, and wholly within such town. The petition must describe the proposed district, and state the maximum amount proposed to be expended in the construction of such water system. The petition

must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded.

§ 283. Map and plans. There shall be annexed to the petition above provided a map and plan showing the sources of water supply and a description of the lands, streams, water or water rights to be acquired therefor, and the mode of constructing the proposed water-works and the location thereof, including reservoirs, mains, distributing pipes and hydrants. The petition, map and plans shall be filed with the town clerk, and a certified copy of such map shall also be filed in the county clerk's office. Such map and plans shall be prepared by a competent engineer.

§ 284. Expenses, how paid. The reasonable expenses of the necessary proceedings on the organization of a water district, as herein prescribed, are a charge against the district so organized. If a water district is not organized, the persons who signed the petition for the establishment of a water district are jointly and severally liable for such expenses.

§ 289. Tax for payment of bonds and interest. The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 290. Assessment of property partly in district. In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary line of a water district, it shall be the duty of the town assessors

after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

§ 298. Enlarging water district; granting permission for use of water outside the district. After the establishment of a water district under the provisions of sections two hundred and eighty-two to two hundred and eighty-five, inclusive, of this article, the water commissioners thereof, with the consent of the town board and upon the application of a majority of the owners of taxable real property in the district, owning more than one-half, measured by its assessed valuation, of such taxable real property, and upon the written application of the person or persons owning one or more parcels of taxable real property in the town outside of and adjoining said water district, may annex and add to said district the territory comprising such outside real estate. An amended map of the proposed enlarged district shall be submitted with said applications and shall be filed as prescribed in section two hundred and eighty-three for the filing of the map of the original district. All applications under this section must be by petition or petitions subscribed by the petitioners and acknowledged in the same manner as a deed to be recorded. The reasonable expenses of the necessary proceedings on the extension of a water district, as herein prescribed, are a charge against the enlarged district; excepting that if the extension is not granted, such expenses shall be borne by the petitioners owning such outside real estate. A notice, upon such application, shall be given and a hearing and determination made by and before the water commissioners in the manner, as nearly as may be, as is provided in section two hundred and eighty-five. The determination, if favorable to the applicants shall, when approved by the town board at any regular or special meeting, be to the effect

that the district is extended to include the outside real estate described in the application. From the time such territory is annexed it shall be subject to annual taxation for the raising of money for interest and installments on the balance of unpaid bonds of the original district, with the other property in the district, as enlarged, in the manner prescribed by section two hundred and eighty-nine, and the owners shall enjoy all the water privileges, subject to the same rents and restrictions as the owners of property in such original district. A water district may be repeatedly enlarged and extended under the provisions of this section as often as an application, in conformity thereto, may be made and approved by the water commissioners and town board. The water commissioners, with the consent of the town board, may also, if authorized by a majority vote of the electors owning real estate in the district, taken at a public meeting, of which notice has been given by publication in a newspaper in the town once a week for the preceding four weeks, or, if there be no such newspaper, then by posting for twenty-eight days in twenty public places in the town, permit any person or persons residing or owning real estate outside of the district to use water from the district system outside of the district, for a rental and subject to restrictions to be prescribed by the commissioners. Such a meeting shall be called and notice given by the town clerk at the request of a majority of the water commissioners or at the request of twenty-five taxpayers of the district. The notice of the meeting, in addition to stating the time and place where the same is to be held, shall specify the purpose thereof. There shall be a chairman and two inspectors of election at such meeting to take charge thereof, who shall be chosen by the persons entitled to vote on said proposition. The voting shall be by ballot. The chairman shall announce the result and certify the same in writing to the water commissioners. Such certificate shall be prima facie evidence of the statements therein contained, and if the result of the vote as certified authorizes the commissioners and town board to grant the water permits hereinabove mentioned, they may do so unless restrained by a court or judge having jurisdiction in the premises. (Added by L. 1909, ch. 356.)

§ 299. Enlarging water supply system. After the establishment of a water district and the construction of a water system therein as provided by this article, the water commissioners thereof with the consent of the town board and on the petition of the owners of more than one-half of the taxable real property in such district as appears by the last preceding completed assessment roll, may enlarge the water supply system in such district as provided by this section. The petition must state the maximum amount proposed to be expended in the construction of such enlargement of the water system, must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded. The petition shall also be accompanied by a map showing the proposed enlargement of the water supply system, which map shall be filed as prescribed in section two hundred and eighty-three for the filing of the map of the original district. A notice upon such petition shall be given and a hearing and determination had by and before the water commissioners in the manner as nearly as may be as is provided in section two hundred and eighty-five. The determination if favorable to the petitioners shall be approved by the town board at any regular or special meeting to the effect that the water supply system in such district shall be enlarged in accordance with the petition. All the provisions of this article in relation to contracts for the construction of the original water system in such district, and issue and sale of bonds therefor and the payment of such bonds shall apply to the enlargement of such water supply system, as authorized by this section. (Added by L. 1912, ch. 275.)

ARTICLE 14

Fire

Section 310. Town fire companies.
313. Appropriations for fire company.
314. Assessments for expense of maintaining fire company.
314-b. Incorporated fire companies.

§ 310. Town fire companies. The town board of any town may appoint, in writing, any number of inhabitants of their town, which they may deem necessary, to be a fire company or companies for the extinguishment of fires in their town. (As amended by L. 1910, ch. 408 and L. 1912, ch. 238.)

§ 313. Appropriations for fire company. The electors of any water district, highway district, or water supply district, in which any town fire company shall have their headquarters, at a special meeting lawfully called by the town clerk, who is hereby authorized to call such special meeting, may vote, by ballot, a sum of money, not exceeding four thousand dollars, for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district. And whenever said electors shall so vote said money for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district, the water commissioners in water districts and the town boards in highway and water supply districts may contract for and purchase for such district a good and sufficient fire engine and apparatus for the extinguishment of fires, and may contract for and purchase or lease for such district suitable buildings and grounds for keeping and storing

such fire engine and apparatus for the extinguishment of fires, and other property of said district at a price not to exceed the sum so voted, which engine and apparatus for the extinguishment of fires, and buildings and grounds, shall be the property of said water district, highway district or water supply district, but may be used and cared for by such fire company or companies under the direction and control of the water commissioners in water districts and the town board in highway and water supply districts. (As amended by L. 1910, ch. 408 and L. 1912, ch. 238.)

§ 314. Assessments for expense of maintaining fire company. The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, and the expense of maintaining said fire engine and apparatus for the extinguishment of fires and other property and apparatus and of maintaining said fire company or companies shall be assessed and levied upon the property of said district and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax-roll, and the board of supervisors of the county shall cause the sum as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district.

§ 314-b. Incorporated fire companies. Upon the written petition of a majority of the resident taxpayers of any water district, highway district or water supply district in which any incorporated fire company shall have its headquarters, the town board of any town may make a contract with any such incorporated fire company for fire protection to be furnished within such water district, highway district or water supply district for a sum not to exceed in any one year ten cents upon each one hundred dollars of assessed valuation of taxable property lying within such water district, highway district or water supply district, as appears by the last preceding town assessment-roll of said town, and for a period not exceeding five years at any one time. The amount of any contract that may be entered into pursuant to the provisions of this section shall be assessed, levied

and collected upon the taxable property in said district in the same manner, at the same time and by the same officers as the taxes, charges or expenses of said town are now assessed, levied and collected and the same shall be paid over by the supervisor to the corporation or incorporated fire company furnishing such fire protection. This section shall apply to a water supply district formed under the provisions of section eighty-one of the transportation corporations law, as well as to water districts, highway district or water supply districts formed under the provisions of this chapter. No such contract shall be made, however, with any such fire corporation unless it has, in the opinion of the town board, suitable apparatus and appliances for the furnishing of such fire protection in said district. (Added by L. 1913, ch. 392.)

ARTICLE 15

Garbage

Section 320. Collection and disposition of garbage.
322. Assessments for expenses of disposition of garbage.

§ 320. Collection and disposition of garbage. Within any town having over ten thousand inhabitants, or within any district in any such town established by the town board of such town, it shall be lawful for the town board of such town to provide for the collection of and to cause to be consumed by fire or heat, and to prohibit the throwing, casting or deposit in any body or stream of water, or upon any ash heap or other place than such as may be provided by them within such town or district, any animal or vegetable refuse, dead animal, carrion, offal, swill or garbage. And it shall be lawful for the town board of any such town, to contract for the collection and for the consumption by heat or fire of any such refuse or other aforesaid matter, or for the purchase, maintenance and operation of any appliances for the collection and consumption thereof.

§ 322. Assessments for expenses of disposition of garbage. Any expenses incurred in any town, or any district in any town, pursuant to the provisions of the last two sections shall be levied, assessed and collected upon the taxable property in the town or district as to which the same is incurred in the same manner, at the same time and by the same officers as the town taxes, charges or expenses of such town are assessed, levied and collected, and shall be paid over to the supervisor of such town, and by him applied to the payment of such expense.

ARTICLE 23

Local Improvements in Certain Towns

The provisions of this article apply only to the towns of Hempstead and North Hempstead in Nassau county, and the town of Pelham in Westchester county.

ARTICLE 24

Government of Certain Towns

The provisions of this article apply only to the towns of Amherst, Cheektowaga, Tonawanda and West Seneca in Erie county.

TRANSPORTATION CORPORATIONS LAW

TRANSPORTATION CORPORATIONS LAW

Section 54. Taxation of property.
81. Must supply water; contracts with municipalities.
141. Taxation and exemption.

§ 54. Taxation of property. The real estate and personal property belonging to any pipe line corporation in this state, shall be assessed and taxed in the several towns, villages and cities in the same manner as the real estate and personal property of railroad corporations are assessed and taxed, and such corporation may pay such taxes or commute therefor in the same manner as railroad corporations.

§ 81. Must supply water; contracts with municipalities. Every such corporation shall supply the authorities or any of the inhabitants of any city, town or village through which the conduits or mains of such corporation may pass, or wherein such corporations may have organized, with pure and wholesome water at reasonable rates and cost, and the board of trustees of any incorporated village and the water commissioners or other board or officials performing the duties of water commissioners, and having charge of the water supplies of any city of this state, shall have the power to contract in the name and behalf of the municipal corporation of which they are officers, for the term of one year or more for the delivery by such company to the village or city, of water through hydrants or otherwise, for the extinguishment of fires and for sanitary and other public purposes; and the amount of such contract agreed to be paid shall be annually raised as a part of the expenses of such village or city, and shall be levied, assessed and collected in the same manner as other expenses of the village or city are raised, and when collected shall be kept separate from other funds of the village or city, and be paid over to such corporation by such trustees or city officials, according to the terms and conditions of any such contract; and any such contract entered into by the

board of trustees of any village, or by water commissioners or other board performing the duties of water commissioners and having charge of the water supply of any city, shall be valid and binding upon such village or city, but no such contract shall be made for a longer period than ten years nor for a sum exceeding in the aggregate, two and one-half mills for every dollar of the taxable property of such village or city, per annum, except upon a petition of a majority of the taxable inhabitants of any such village or city, or portion thereof, which it is proposed to supply with pure and wholesome water, unless a resolution authorizing the same has been submitted to a vote of the electors of the village or city, in the manner provided by the village law or city charter, and approved by a majority of the voters entitled to vote and voting on such question at an annual election or special election duly called; and any board of trustees or board of water commissioners or other city officials, when so authorized, may make such contract for a term not exceeding thirty years, and the amount of such contract shall be paid in semi-annual instalments. The town board of any town may establish a water supply district in such town outside of a city or incorporated village therein, by filing a certificate describing the bounds thereof, in the office of the town clerk; and may contract in the name of the town for the delivery by a corporation, subject to the provisions of this article, of a supply of water for fire, sanitary or other public purposes, to such districts, and the whole town shall be bound by such contract, but the rental or expense thereof shall annually, in the same manner as other expenses of the town are raised, be assessed, levied upon and collected only from the taxable property within such water supply district. Such money, when collected, shall be kept as a separate fund and be paid over to such corporation by the supervisor of the town, according to the terms and conditions of any such contract. No such contract shall be made for a longer period than five years, nor for an annual expense exceeding three mills upon each dollar of the taxable property within such water supply district, provided, however, that where the population of the water supply district does not exceed one thousand inhabitants such contract may be made for a period not longer than ten years.

§ 141. Taxation and exemption. So much of any bridge or toll-house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll-houses and other fixtures and all property belonging to any plank-road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties, examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final.

VILLAGE LAW

VILLAGE LAW

ARTICLE 2.

§ 33. Incorporation where population is fifty or more and less than two hundred. A territory not exceeding one square mile situated entirely within a town, containing a population of fifty or more and less than two hundred, and not including a part of a city or village, may be incorporated as a village under this chapter upon complying with the provisions thereof, so far as the same are not inconsistent with this section, if the proposition instituting the proceeding for the incorporation thereof be signed by ten adult freeholders residing in such territory, and if the consent to the proposition for incorporation be signed by owners of real property situated within such territory and constituting three-fourths in value thereof as assessed upon the last preceding assessment-roll, and if three-fourths of the votes cast at the election to determine the question of incorporation be in favor of incorporation. All proceedings heretofore taken for the incorporation of a village wherein the provisions of this section, as hereby amended, have been complied with, are hereby legalized, confirmed and made effectual and valid. (As amended by L. 1913, ch. 658.)

ARTICLE 3

Officers and Elections

Section 40. Classification of villages.
40-a. Change of classification.
48. Election of assessors.
52. Annual election.

§ 40. Classification of villages. Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class.—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

§ 40-a. Change of classification. Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class. (Added by L. 1910, ch. 321.)

§ 48. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a

committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years respectively, and thereafter at each annual election, one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the terms of one, two and three years respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors when this act took effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition, shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this act, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

§ 52. Annual elections. An annual election shall be held in each village on the third Tuesday in March, unless a town meeting of a town in which any part of the village is situated, or a

general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. All other village elections are special elections. A village of the second, third or fourth class may by the adoption at an annual or special election of a proposition therefor, hold its annual election on the third Tuesday in June, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. A special election for the adoption of such a proposition may be held at any time. The official year in such village shall begin at noon on the first Monday after the said election. All villages which have heretofore by resolution duly adopted designated any other Tuesday in June for their annual election shall hereafter hold such annual election on the third Tuesday of June except as above stated. The board of trustees or such members thereof as are in office shall by resolution, adopted at least ten days before every village election, designate the hours of opening and closing the polls thereof, which shall include at least four consecutive hours between sunrise and eight o'clock in the evening. The resolution shall also designate the place of holding the election, or if there is more than one election district in the village, the place of holding the election in each district. The board or such members thereof as are in office also shall, at least ten days before the election, cause notice thereof to be published at least once in the official paper, if such paper is published in the village, and a printed copy thereof conspicuously posted in at least six public places in the village, specifying the time and place or places, of holding the election, the hours of opening and closing the polls thereof, the offices, if any, and the term to be filled, and setting forth in full all propositions to be voted upon. If the board or such members thereof as are in office neglects to appoint the place or places for the annual election, the election shall be held at the place or places of the last preceding annual election, and if it neglects to appoint the hours of opening and closing the polls thereof, such hours shall be the same as at the last preceding annual election. An annual election of the village officers shall not be invalid because of a failure to give such notice. A vote

upon a proposition shall be void unless due notice of the election has been given. If a village, constituting a single election district, is divided into wards and elects trustees by wards, separate ballot boxes shall be provided for each ward, and the ballots of the electors residing therein shall be deposited in the ballot box designated for such ward. (As amended by L. 1909, ch. 472.)

ARTICLE 4

Powers, Duties and Compensation of Officers

Section 80. President.
83. Franchises — filing of.
86. Officers and duties.
89. Board of trustees; powers.
89. Subd. 14. Fence viewers.
89. Subd. 26. Poles being marked.

§ 80. President. The president of a village is its executive officer and the head of its police force. It is his duty to see that the provisions of this chapter, and the resolutions and ordinances of the board of trustees, are enforced, to cause all offenses created thereby to be prosecuted, to institute civil actions in the corporate name of the village for penalties recoverable by the village, to exercise supervision over the conduct of the police and other subordinate officers of the village, and to recommend to the board of trustees such measures as he may think necessary. If the president be absent or unable to perform the duties of his office, the trustees shall appoint one of their number to act as president, who, during the absence or inability of the president, is vested with all the powers and may perform all the duties of the president. If he be the president of a village incorporated prior to July eighteenth, nineteen hundred and seven, he shall cause to be prepared an outline map and description of the corporate limits of such village, which map shall be drawn or traced in black india ink on tracing cloth, which map and description shall be certified by him as true and correct, and transmitted to, and filed by the secretary of state as a record of his office. Within sixty days after this act becomes a law it shall be the duty of the secretary of state to notify the president of each of the villages herein designated to file with him within sixty days after such notification such map and description as herein required. The cost of preparing such outline map and description shall be a proper charge in the maintenance of the government of the village. (As amended by L. 1911, ch. 205.)

§ 83. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

§ 86. Compensation and duties of village officers not otherwise prescribed. Except as provided in this section the president and trustees, and the fire, water, light, sewer and cemetery commissioners, shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees of a village incorporated under and subject to this chapter or to a special law may, upon its own motion, and shall, upon the petition of twenty-five electors of such village qualified as provided by this chapter to vote upon a proposition, cause to be submitted at a village election a proposition to fix the compensation of the president or of the trustees or of the fire, water, light, sewer or cemetery commissioners of such village at an amount specified in such proposition. Only persons who possess the qualifications prescribed in this chapter for voters upon a proposition shall be entitled to vote upon such proposition. If such proposition be adopted the salary of the officer or officers shall be deemed fixed in accordance with the amount specified therein, but a proposition may be submitted in like manner at a subsequent election either changing the amount fixed by such resolution or providing that such officer or officers shall thereafter receive no compensation for services. A village may, on the adoption of a proposition therefor, determine that the compensation of the collector of such village shall be fixed by the board of trustees; after

which determination the collector in said village shall not collect or receive fees.

The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction. (As amended by L. 1911, ch. 66, and L. 1913, ch. 61.)

§ 89. General powers of the board of trustees. The board of trustees of a village:

Fence Viewers.

14. To act as fence viewers. Possesses concurrent jurisdiction with town fence viewers and has all their powers with respect to division fences within the village.

Marking Poles.

26. Marking of poles. May require all telephone, telegraph, electric light and electric power poles where the same are located upon a public highway within the limits of said village, to be marked with the name or initials of the owner or owners of the poles, in such district and legible letters and characters, and in such manner as they may prescribe.

ARTICLE 5

Finances

Section 100. Fiscal year.
103. Poll tax.
104. Assessment-roll.
105. Assessors to hear complaints.
106. Completion and filing.
107. Failure to hold meeting.
108. Notice of.
109. Certiorari to review assessments.
114. Warrant to collector.
115. Collection of taxes.
116. Return by collector; payment to treasurer.
117. Collection of taxes by treasurer.
132. Exemption from taxation of firemen and fire companies.
134, 135, 136, 137, 138.

§ 100. Fiscal year. The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors. (As amended by L. 1909, ch. 472.)

§ 103. Poll tax. Unless a village decides not to impose a poll tax, all men, between the ages of twenty-one and seventy years, residing in the village, are liable to an annual poll tax of one dollar, except exempt firemen, active members of the fire department of the village, honorably discharged soldiers and sailors who lost an arm or leg in the service of the United States during the late war, or who are unable to perform manual labor by reason of injuries received or disabilities incurred in such service, clergymen and priests of every denomination, paupers, idiots and lunatics. No personal property is exempt from levy and sale in the collection of

a poll tax or the penalty for the non-payment thereof, either upon a village tax warrant or upon an execution issued upon a judgment for the recovery of such poll tax or penalty. The board of trustees of a village may adopt ordinances not inconsistent with law for the enforcing of the collection of such poll tax by action, or may provide by ordinance for the imposition of a penalty in case of a failure to pay such poll tax. A proposition may be adopted at an annual election to the effect that no poll tax be thereafter imposed in the village. Such proposition may be revoked at an annual election, and if revoked, the poll tax shall be imposed as if the proposition for exemption had not been adopted.

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission

on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available. (As amended by L. 1909, ch. 472.)

§ 105. Meeting of assessors to hear complaints. The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days. Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed. (As amended by L. 1909, ch. 472.)

§ 106. Completion and verification of assessment-roll. When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by

copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class. (As amended by L. 1909, ch. 472.)

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect. (As amended by L. 1909, ch. 472.)

§ 108. Notice of completion of annual assessment-roll. After completing and filing the annual assessment-roll, and on or before the third Tuesday of June in villages of the first or second class, and on or before the third Tuesday in May in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice. (As amended by L. 1909, ch. 472, and L. 1913, ch. 378.)

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty

days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector; provided that in a village in which the compensation of the collector has been fixed by the board of trustees as provided in this act, the taxes may be paid within the said twenty days without additional charge and all taxes in such village remaining unpaid after the expiration of said twenty days shall be increased five percentum. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes. (As amended by L. 1913, ch. 61.)

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid

shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

§ 132. Exemption from taxation of firemen and fire companies. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation.

§ 134. Action by holder or certificate of sale. In each village in this state adjoining a city situate within a county having a population of four hundred thousand or upwards, excluding New York and Kings counties, the number of such inhabitants to be ascertained by reference to the latest state enumeration, the holder, including such village, of any certificate of sale of land for the non-payment of taxes heretofore or hereafter executed by the village treasurer, may recover the amount paid, stated in said certificate, with all interest, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of the county in which such village is situate. Jurisdiction of such action is hereby conferred upon said county court. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

§ 135. Idem; parties to the action; pleadings. This action provided for in the last section may be commenced at any time after two years from the date that the tax or assessment on account of which the sale was had was payable and all the provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as practicable, except as herein otherwise specially provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale and the interest, additions and expense claimed by him, with a statement that the same have not been paid and that the plaintiff elects to recover as herein provided, also that the defendants have or claim to have or may have some interest in or lien upon the property affected by the action. The plaintiff in

such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale held by him, executed by the village treasurer, relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale relating to two or more separate and distinct parcels of real property belonging to the same person or persons, notwithstanding the fact that other defendants in said action may not be interested or have liens upon all of the parcels included and joined in said action, but the holder of such certificate shall not be compelled or required to consolidate such certificates of sale in one action. He shall make parties to the action the owner or owners of and all other persons interested in the real property affected, or any part thereof, including the holders of all prior and subsequent certificates of sale as shown by the records in the village treasurer's office. He may make parties thereto any municipal corporation which claims an interest in or lien upon the premises described in the complaint or any part thereof, by reason of any tax or assessment levied by said municipal corporation or on account of any other claim which said municipal corporation may have or claim to have against said real property.

The defendants in said action who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for the real estate as mentioned and described in the certificates of sale held by them, with all interest, additions and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interests of the respective parties in and against the premises as the same may be determined in the action. It shall be sufficient for any such defendant to set forth in his answer the certificate of sale or the substance thereof, with the other allegations in effect as herein provided, with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands, of the de-

fendants as between themselves, to direct a sale of such property and the distribution or other disposition of the proceeds of such sale. Any party to the action may become the purchaser on any such sale. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

§ 136. Certificates of sale; validity. Every certificate of sale on which the holder shall elect to recover, as herein provided, shall presumptively be valid and shall be presumptive evidence that the sale was regular and valid and that all previous steps and proceedings required by law were duly had and taken. No such certificate of sale and no tax or assessment for the non-payment of which the same was executed shall be deemed invalid or impaired on account of any irregularity or illegality therein or in the proceedings relating thereto, or by reason of any error or omission in the name of the owner or owners of the lands taxed, assessed or sold, or by reason of said lands having been assessed as resident lands or non-resident lands, or otherwise, unless it is shown that the person complaining thereof has suffered actual injury and damage therefrom and then only to the extent of such injury and damage, and no such tax, assessment or certificate of sale shall be deemed invalid or impaired on account of any error or omission in the description of the property assessed or sold if the description is sufficient to identify such property with reasonable certainty. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

§ 137. Tax sales; conveyance. The remedy herein provided shall be in addition to all other remedies allowed by law, with regard to certificates of sale, and shall not be dependent upon them or any of them, and may be had whether notice to redeem has been given or not.

A conveyance made pursuant to a judgment in any such action brought as herein provided shall vest in the purchaser in fee simple all the right, title, interest, claim, lien and equity of redemption in or against the premises sold of all the parties to the action and of all persons claiming under them or any or either of them, subsequent to the filing of the notice of the pendency of the

action, or whose conveyance or encumbrance is subsequent or is subsequently recorded, except subsequent taxes and assessments and sales on account thereof and except taxes and assessments which were liens on the premises at the time of the filing of a notice of the pendency of the action, but for the non-payment of which no sale had been had prior thereto and any sales on account of such taxes, and each and every one and all of such parties and persons shall be barred and forever foreclosed by the judgment in said action of all right, title, interest, lien and equity of redemption in and to the premises sold or any part thereof, except as aforesaid. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

§ 138. Proceedings generally; redemption. The judgment in said action shall designate the village treasurer of such village as the officer to make sale of real property in any action brought as herein provided and said village treasurer for conducting said sale shall receive the same fees and be allowed the same disbursements as are allowed by law to a referee appointed by a judgment in an action to foreclose a mortgage upon real estate. Unless the judgment otherwise directs, the village treasurer making the sale must, out of the proceeds, first pay as a part of the expenses of the sale all taxes and assessments which are liens upon the property sold, but which have become such subsequent to the filing of notice of pendency of the action or for the non-payment of which no sale had been had prior thereto and redeem the property sold from any sales for unpaid taxes and assessments which were had subsequent to the filing of such notice of pendency and shall pay all unpaid taxes and assessments assessed against said property by any other municipal corporation and redeem such property from any sales for unpaid taxes and assessments made by any other municipal corporation. The plaintiff's costs and allowances, exclusive of disbursements, shall not exceed fifteen dollars if he recovers less than fifty dollars, or twenty-five dollars if he recovers more than fifty dollars and less than five hundred dollars, unless in such a case the court shall, in its discretion, otherwise direct. If the plaintiff recovers more than five hundred dollars, his costs shall be at the rate allowed by law in actions to foreclose

mortgages upon real estate. Where the plaintiff shall have joined in the complaint certificates of sale relating to more than one lot or parcel of land, as provided by section one hundred thirty-five, he shall be entitled to tax and recover as costs, in addition to the rates hereinbefore fixed, the sum of five dollars for each such additional lot or parcel of land. The plaintiff shall be entitled to tax and recover the same disbursements as are allowed a plaintiff in an action to foreclose a mortgage on real estate. The costs and disbursements of said action shall be paid from the proceeds of the sale. In the event that the action is compromised before judgment the plaintiff shall be entitled to recover all of his disbursements and one-half of the costs fixed by this section. The village treasurer may have made such tax and title searches of each parcel of land included in any tax sale had by him or any tax sale certificate executed by him, as he deems best in the interest of the village. Any person desiring to redeem any lot or parcel of land from any tax sale shall first pay to the said treasurer the expenses made or incurred by him on account of such search. Whenever the village is the owner and holder of tax liens against or of certificates of sale of premises directed in or by a judgment in any such action to be sold, the village treasurer may attend such sale and bid thereat such an amount as he deems best in the interest of the village not exceeding, however, the aggregate amount due upon the liens and certificates of sale held by the village, plus the amount of all prior liens and the legal costs and expenses of the action and sale. Any person having any mortgage or other lien upon any lot or parcel of land, or any portion of any lot or parcel of land, included in any action brought under this act, after having commenced an action to foreclose such lien or mortgage, may pay to the plaintiff in the action brought under this act at any time before a sale is had in pursuance of judgment therein, the amount of such plaintiff's claim together with his costs and disbursements and thereupon the plaintiff in said action to foreclose such mortgage or other lien shall be entitled to tax the amount so paid as an item of disbursement to be included in his costs and to recover the same out of the proceeds of any sale of said lot or parcel of land, or portion of such lot or parcel of land, had under

the judgment in said action to foreclose such mortgage or other lien, or the referee appointed by the judgment in said last mentioned action to conduct said sale may pay the same out of the proceeds of such sale as part of the expenses of such sale.

Actions instituted hereunder on account of tax sale certificates held by any village shall be commenced by the village treasurer in his discretion or whenever instructed to do so by the village board of trustees. For the purpose of instituting such action, the village treasurer is authorized to employ an attorney, whose compensation shall be limited to the costs recoverable in each action instituted by him. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class. (As amended by L. 1909, ch. 472.)

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect. (As amended by L. 1909, ch. 472.)

§ 108. Notice of completion of annual assessment-roll. After completing and filing the annual assessment-roll, and on or before the third Tuesday of June in villages of the first or second class, and on or before the third Tuesday in May in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice. (As amended by L. 1909, ch. 472, and L. 1913, ch. 378.)

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty

days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector; provided that in a village in which the compensation of the collector has been fixed by the board of trustees as provided in this act, the taxes may be paid within the said twenty days without additional charge and all taxes in such village remaining unpaid after the expiration of said twenty days shall be increased five percentum. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes. (As amended by L. 1913, ch. 61.)

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid

shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

§ 132. Exemption from taxation of firemen and fire companies. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation.

§ 134. Action by holder or certificate of sale. In each village in this state adjoining a city situate within a county having a population of four hundred thousand or upwards, excluding New York and Kings counties, the number of such inhabitants to be ascertained by reference to the latest state enumeration, the holder, including such village, of any certificate of sale of land for the non-payment of taxes heretofore or hereafter executed by the village treasurer, may recover the amount paid, stated in said certificate, with all interest, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of the county in which such village is situate. Jurisdiction of such action is hereby conferred upon said county court. (Added by L. 1913, ch. 234, as amended by L. 1914, ch. 310.)

§ 135. Idem; parties to the action; pleadings. This action provided for in the last section may be commenced at any time after two years from the date that the tax or assessment on account of which the sale was had was payable and all the provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as practicable, except as herein otherwise specially provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale and the interest, additions and expense claimed by him, with a statement that the same have not been paid and that the plaintiff elects to recover as herein provided, also that the defendants have or claim to have or may have some interest in or lien upon the property affected by the action. The plaintiff in

such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale held by him, executed by the village treasurer, relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale relating to two or more separate and distinct parcels of real property belonging to the same person or persons, notwithstanding the fact that other defendants in said action may not be interested or have liens upon all of the parcels included and joined in said action, but the holder of such certificate shall not be compelled or required to consolidate such certificates of sale in one action. He shall make parties to the action the owner or owners of and all other persons interested in the real property affected, or any part thereof, including the holders of all prior and subsequent certificates of sale as shown by the records in the village treasurer's office. He may make parties thereto any municipal corporation which claims an interest in or lien upon the premises described in the complaint or any part thereof, by reason of any tax or assessment levied by said municipal corporation or on account of any other claim which said municipal corporation may have or claim to have against said real property.

The defendants in said action who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for the real estate as mentioned and described in the certificates of sale held by them, with all interest, additions and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interests of the respective parties in and against the premises as the same may be determined in the action. It shall be sufficient for any such defendant to set forth in his answer the certificate of sale or the substance thereof, with the other allegations in effect as herein provided, with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands, of the de-

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